

Knysna Municipality



Annual Budget 2013/2014 - 2015/2016



KNYSNA
Municipality
Munisipaliteit
uMasipala

Medium Term Revenue and Expenditure Framework (MTREF)

Where people and nature prosper



Table of Contents

Table of Contents.....	2
Glossary	3
PART 1 - ANNUAL BUDGET	6
Section 1 - Mayor's Budget Speech	6
Section 2 - Budget Related Resolutions.....	18
Section 3 - Executive Summary	19
Section 4 - Annual Budget Tables.....	44
PART 2 - SUPPORTING DOCUMENTATION	57
Section 5 - Overview of Annual Budget Process	57
Section 6 - Overview of Alignment of the Annual Budget with the Integrated Development Plan	58
Section 7 - Measurable Performance Objectives and Indicators.....	61
Section 8 - Overview of Budget Related Policies	63
Section 9 - Overview of Budget Assumptions.....	64
Section 10 - Overview of Budget Funding	67
Section 11 - Expenditure on Allocations and Grant Programmes.....	68
Section 12 - Allocations and Grants made by the Municipality	71
Section 13 - Councillor Allowances and Employee Benefits.....	71
Section 14 - Monthly Targets for Revenue, Expenditure and Cash Flow	71
Section 15 - Annual Budgets and Service Delivery and Budget Implementation Plans -Internal Directorates	73
Section 16 - Annual Budgets and Service Delivery Agreements - Municipal entities and other external mechanisms	74
Section 17 - Contracts Having Future Budgetary Implications	74
Section 18 - Capital Expenditure Details	75
Section 19 - Legislation Compliance Status	76
Section 20 - Other supporting documents	82
Section 21 - Municipal Manager's Quality Certification.....	83

Glossary

Adjustments Budget - Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations - Money received from Provincial or National Government or other municipalities.

AFS- Annual Financial Statements

Assessment Rates - Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

Budget - The financial plan of the Municipality.

Budget Related Policy - Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control policy.

Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's Statement of Financial Performance.

CRR - Capital Replacement Reserve. A cash reserve set aside for future capital expenditure.

Cash Flow Statement - A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

CFO - Chief Financial Officer

DORA - Division of Revenue Act. Annual legislation that shows the total allocations made by National to Provincial and local government.

Equitable Share - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

EPWP - Expanded Public works Programme.

FFC - Financial and Fiscal Commission.

Fruitless and wasteful expenditure - Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GIS - Geographic Information System.

GFS - Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GGP - Gross Geographic Product

GRAP - Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

IDP - Integrated Development Plan. The main strategic planning document of the Municipality

ISDF - Integrated Strategic Development Framework - The 20 year framework linking technical, financial and economic planning.

KPI's - Key Performance Indicators. Measures of service output and/or outcome.

MEC - Minister in Executive Committee (Province).

MFMA - The Municipal Finance Management Act - No. 53 of 2003. The principle piece of legislation relating to municipal financial management.

MTREF - Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous three years and current years' financial position.

MPAC - Municipal Public Accounts Committee.

MSAC - Municipal Service Accessibility Charge.
The municipal charge levied on the basic government electricity charge for municipal services available to the household.

NERSA - National Electricity Regulator of South Africa.

NT - National Treasury.

NDPG - Neighbourhood Development Framework Grant.

Net Assets - Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

Operating Expenditure - Spending on the day to day expenses of the Municipality such as salaries and wages.

R&M - Repairs and maintenance on property, plant and equipment.

SDBIP - Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives - The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

SCM - Supply Chain Management.

Unauthorised expenditure - Generally, **is spending** without, or in excess of, an approved budget.

Virement - A transfer of budget.

Virement Policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote - One of the main segments into which a budget is divided. In Knysna Municipality this means at directorate level.

PART 1 - ANNUAL BUDGET

Section 1 - Mayor's Budget Speech

Annual State of the Town Address – Executive Mayor of Knysna – Councillor Georlene Wolmarans

Speaker, Executive Deputy Mayor, members of the Mayoral Committee, Councillors, political leaders, Municipal Manager, Directors and officials, distinguished guests, members of the public and the media.

Before we start the formal address, there are some special people in our midst today, whom I would like to point out to you.

Firstly, it is my pleasure to hand over two 25-year Long Service Awards to valued staff members today. They are Chief Clerk Licensing, Marionette Franzsen, and Elna van den Berg, who is an Accountant: Meter Reading. Thank you for your commitment and dedication to the Knysna Municipality and for the service you have ultimately made to the people of Knysna. As persons who work with the public, you are the face of the municipality and therefore play a very important role in relaying a positive and efficient message to our customers. You are appreciated. Please come to the front.

Next, I would like to tell you of two very special young men in our midst today. Wanga Mbabe, aged 17, and Bhekumuzi Hani, aged 16, are learners at Percy Mdala and Concordia High Schools respectively, and have been selected to represent South Africa at the RS Tera Sailing World Championships in Weymouth in the United Kingdom in July.

Wanga started sailing in 2011 and has showed promise from the start. In this season alone he has won three Junior trophies. Bhekumuzi only started sailing last year and had his first win only months later. This was a good season for him too with the Most Improved Novice Award, a junior trophy and a second place.

For these boys to be able to go compete overseas, they have to raise R100 000 to cover all their expenses. They have been working very hard to not only perform in their sailing but also to raise the necessary funds. The Knysna Municipal Council today adds a financial contribution of just under R10 000 to this cause and wishes you success in your future endeavours in sailing and in life. We know that you will be excellent representatives of Knysna and that, when you return, you will share your newly acquired life experience to the benefit of all you come in contact with. Please come forward so that you can receive your donation.

Every year when the annual State of the Town Address is presented, I am asked how long the speech is going to be. If you know me well, you will know that I am not really one for long speeches, so this year we are sticking to the basics - with only a quick glance over the past year's highlights and a good look at the budget for 2013-2014.

Reflection on 2012-2013

As most of you will know, the 2012-2013 year had been eventful in many ways. It was the first year that the current political administration had worked with its own approved budget, and it was rewarding to see many planned projects take shape.

Among our achievements were several large scale projects for provision of water, electricity, sanitation and housing as well many smaller achievements that ultimately improved the lives of local communities.

These included:

- The installation of significant electricity infrastructure including new intake sub stations, new transformers, fibre optic cables and hundreds of new electrical connections to homes and businesses.
- Several water projects have commenced or are well underway including the Karatara River Weir Project, master planning of the total water reticulation system, the Rheenendal Water Augmentation Project and a crucial water pipeline that will provide improved water provision to the rapidly developing Northern Areas.
- Upgrading and construction of roads and sidewalks in the Northern Areas as well as the greater Knysna Area. Sedgefield's first proper taxi rank will also soon be open.
- Construction of guard rails, wheelchair ramps and retaining walls in disadvantaged communities throughout the municipal area.
- Extensive upgrades of Knysna Waste Water Treatments Works, installation of hundreds of toilets and the upgrade of several pump stations are soon coming to an end.
- 294 low cost houses were completed over the past financial year, 320 new slabs have been cast and 300 properties connected to services.

The Knysna Municipality also annually contributes financially towards local charities, clubs and organisations via its Grant-in-Aid programme. The past year, more than 40 organisations received donations to the value of R747 000.

The annual Mayoral Golf Day, which raises funds for the Mayoral Bursary Project, this year raised some R150 000. The Bursary Fund annually assists promising local matriculants to further their studies.

It was also the first year of Knysna's third generation Integrated Development Plan (IDP) and the first annual review of the IDP will be tabled for approval later today. The recent round of IDP public participation meetings have generally gone well and afforded us a good review of our communities' development needs, wants and priorities.

The past year has also been the first full cycle for our Municipal Manager Lauren Waring who was appointed in March last year. Under her efficient guidance, two of the town's Directorships - Corporate Services and

Planning and Development - have been filled. The other two outstanding Directors' posts - Technical Services and Community Services - should be filled shortly. Council is looking forward to the results of having a full senior team at the helm in this coming financial year.

An increased focus on communication and customer relations has seen the creation of a new Communications and Customer Relations department within the municipality, and the creation of three new posts to initiate this service in-house. The Customer Care Policy, including a Customer Care Charter, was approved in March this year and the Communication Strategy is before Council today. Council's corporate identity has also been refined and included the introduction of a new logo and related marketing materials. The municipal website, which had dated technologically since its inception in 2006, was re-launched in February to incorporate modern technology and more user-friendly interaction. It continues to develop with the needs and requirements of the municipality. We have also launched an SMS number for complaints, and for compliments!

The first, very-short-notice job of the then newly appointed IDP Manager, was the compilation of Knysna's third generation IDP document. This was also approved in the past year, and as I have already mentioned, the first review of this process is also complete. The Provincial Authorities have commended our IDP as being a "best practice". The IDP process, combined with increasingly functional ward committees, is contributing to consistently improving interaction between the municipality and its communities. Council echoes national and provincial emphasis on the 'whole-of-society' approach in which not just government but all communities, business, organisations and institutions work together to tackle the intricate issues of our society and its development.

Another key appointment was the Manager Economic Development. The unit has been very active in several projects including the setting up of the Go Local Campaign and the Small Medium and Micro Enterprises (SMME) incubator project, as well as computer classes and assistance for unemployed youth, and the identification and activation of Rheenendal and Karatara as Comprehensive Rural Development Wards. The department has also started to revise the municipality's economic strategy including a series of stakeholder engagements to inform the process and to engage private and public sector partners. We also just heard that a grant was secured to assist local farmers in developing a Fynbos honey co-operative enterprise in Rheenendal.

Of great importance are the 2190 direct jobs which were created by the municipality and 8540 'person days' of casual labour was provided by the Parks Department. Human Settlements created more than 800 direct job opportunities as part of the roll out of houses.

The municipality has also reshuffled responsibilities within the Community Services Directorate to place more focus on youth and sports development. The Head Disaster Management and Social Services will oversee services of a new Social Services Officer, who will be appointed within the next while, and who will be managing all the municipality's social services functions.

Four youth officers will also be appointed on a one-year contract basis to improve the youth services portfolio.

Another major highlight has been the launch and implementation of the Knysna Estuary Pollution Action Plan which has been lauded for the municipality's efficient coordination with other stakeholders and government departments. Intricate to this plan, as you may know, is the ongoing upgrading of the Waste Water Treatment Works and the recently implemented Stormwater and Sewerage Audit. We look forward to the long-term implications of significantly reduced pollution into the Knysna Lagoon, which remains one of our most important natural resources.

Of course, we also saw changes in Council, with the resignation of the Speaker, Mr Richard Dawson who took up a position on my Mayoral Committee, the appointment of former Executive Deputy Mayor Michelle Wasserman to the position of Speaker and the appointment of Councillor Esmé Edge as Executive Deputy Mayor. We also welcomed Councillors Ray Barrell and Stephen de Vries to Council.

Council also appointed the Knysna Municipal Public Accounts Committee (MPAC) in February and has already held several meetings to compile its first Oversight Report.

The last thing that I would like to mention before getting to the budget, is the noticeable increase in protest marches over the past financial year. While Council was often asked to intervene in some way, not all the marches were related to municipal service delivery issues. In fact, many surrounded issues of education, private land matters, transport, and safety and security. We understand this, as local government is at the coalface of government and our communities turn to us for assistance irrespective of who the competent authority is. Where issues pertained directly to municipal matters, the municipality has made every effort to address them within the constraints of budget and resources. Others, such as housing, the municipality has engaged with the relevant provincial and national departments in an effort to speed things along. Despite increasing frustration and difficult financial and socio-economic circumstances, the Knysna Municipality continues to strive towards excellence in all aspects within its mandate. Council continues to believe that bit-by-bit we are winning the battles and that ultimately our town will be a place where people and nature prosper.

Now for the Budget, also referred to as the Medium Term Expenditure Framework or MTREF.

The Budget

The budget for the financial year 2013/14 is the third budget of the current political administration but only the second that the ruling party can truly call their own - as the first, in 2011/12, was designed by the previous Council in the election period ahead of the 2011 municipal elections.

The priorities reflected within this budget are now fully aligned with the strategy and priorities of the Democratic Alliance within the Province of the Western Cape, as well as the National Development Plan. While changes in policy and direction cannot simply happen overnight, there have been significant shifts in Council thinking yet maintaining at all times a synergy with the Constitutional requirements of local government, in respect of basic services, and within the general dictates of National Treasury guidelines.

This budget continues to fight the difficult situation that the Knysna economy continues to find itself in.

Considering the unlikelihood of the economic position changing much in the next three to four budget cycles, at least, the budget follows a conservative approach to rates and tariffs but also slowly begins to plan in anticipation of improved economic conditions from 2017/18.

The new budget for Knysna Municipality amounts to some R608-million in 2013/14 of which R76-million is allocated for capital expenditure and R532-million for operating expenditure. The previous budget, which was approved for the past year (2012/13) was R71-million and R490-million respectively, which means this new budget represents an increase of 8.4% from the 2012/13 approved budget and 6.1% from the 2012/13 adjusted budget.

To address ongoing concerns regarding a lack of in-depth, long term planning for the Knysna area over the next 20 to 30 years, the municipality has decided to begin a new long term planning process, predominantly in-house, by means of a very exhaustive but inclusive Integrated Spatial Development Framework (ISDF).

The proposed ISDF will become the most critical long-term planning tool of the Knysna Municipality. The word 'Integrated' is quite key here as this framework will probably for the very first time have technical, financial, environmental and ultimately economic planning talking to each other. The ISDF looks beyond the five-year frameworks of the Integrated Development Plan (IDP) and, while no specific capital projects have yet been identified for ISDF purposes, they will obviously also be part and parcel of the revised IDP.

Despite on-going economic concerns, the Knysna municipal area continues to grow and with it the demands of all its residents. In recent years the demands for services have continued to increase from those areas where services and service standards were historically poor in comparison to more advantaged and well established areas.

This is exactly why the constitutional mandate of local government places the emphasis on basic services and is therefore the current and future reality of Knysna and of every other local authority in South Africa.

While more affluent residents must accept that areas that were neglected in the past will continue to take a large slice of the pie, those in poorer areas will have to recognise that reaching the advanced service levels of other areas will be a timely and costly exercise that cannot happen

overnight and not without substantial financial cost. To believe that all areas can reach the same levels and standards within twenty years is simply naive and not grounded in financial reality.

Knysna, from a financial perspective, is a municipality that remains heavily geared, that is, we have a high number of borrowings and are heavily dependent upon the domestic sector. Knysna was, is and shall remain for the foreseeable future a residential municipality. Approximately 80% of Council revenue, excluding governmental transfers, comes from the domestic residential sector.

There is little scope for cross-subsidisation from the business sector in relief of the domestic account and therefore increases in tariffs impact directly upon domestic consumers and hence almost immediately upon the municipality's cash flow. Increased taxation will invariably mean increased non-payment.

Knysna is a holiday destination and a retirement town. Many Knysna property owners do not actually live in the municipality for home purposes and so generate little in the way of economic development throughout the year. However, Knysna must fund itself and provide services as if it were a twelve-month municipality while in reality it operates on at best six months' revenues. There is therefore an obvious mismatch between revenues and service demands, and that is before we can consider eradicating or at best minimising the service backlogs in our previously disadvantaged areas.

The continued poor economic conditions mean that Knysna needs to maintain its fiscal discipline. In December 2012, Council took the decision to write off what over R30-million in service arrears and to introduce a far more stringent approach of recovering service charges and arrears via the prepaid electricity system.

The write-off was affected in April 2013 and applied to business and domestic arrears. It excluded assessment rates, state debt and arrears on vacant land.

To ensure that arrears are minimised in future, prepaid electricity meters will be introduced to all properties in Knysna over the next three years, and future arrears loaded onto the prepaid electricity system - this way the system ensures that customers pay for all municipal services up-front rather than the current arrears method. This will go a long way in generating income from water, sewerage and refuse for which in the past there were no or limited credit control remedies.

In addition, in those areas where no charge has previously been rendered for municipal services other than electricity, a Municipal Service Accessibility Charge (MSAC) will be levied via the prepaid electricity system.

The charge for the first year will be R30 per month. To put this charge firmly into perspective a normal domestic consumer charge for the same services throughout the municipality is R250 PER MONTH and this excludes

consumption. The monthly MSAC charge will be waived if the resident is formally registered on the Knysna Municipality Indigent Register.

Over the next three years Council will be embarking upon a large database clean-up and data amalgamation to ensure one system houses all municipal financial information. Currently three separate systems are in operation: one for normal consumer and rates billing, another for prepaid electricity and a third for low cost housing. These will be brought together and integrated with Council's Geographic Information System (GIS) to ensure seamless financial and technical reporting and management.

This data amalgamation process is the final step in Council's Revenue Enhancement Programme which began in 2006 - as the precursor to the first general valuation in terms of the then new Municipal Property Rates Act (MPRA) - and continued with the recent approval of the GIS tender.

Once the amalgamation process is completed, all financial data will run via the Promun financial system. This in turn will link with the Standard Chart of Accounts (SCOA) project, which is currently being coordinated at national level, and will provide proper information data and statistics to use when justifying future requests for Equitable Share.

The municipality's Equitable Share, which is the money national government annually contributes towards the budget, amounts to just under R36-million in the forthcoming financial year, an increase from the current year's R30.9 million. This will rise to R44.9 million and R56,3 million over the outer years of the MTREF period.

The challenge for this municipality is how to allocate this increased grant revenue. It would be very easy to simply use the increase to mitigate assessment rates or tariff increases. However, to ensure that the moneys are used as legislated, meaning for those areas of greatest need, it is proposed that from 1 July 2014 amendments will be made to the Funding and Reserves Policy and the Budget Policy to allocate 40% of the increased Equitable Share (assuming a normal inflation rate adjustment) directly to repairs and maintenance and 40% to the Capital Replacement Reserve (CRR) for future infrastructure. The balance will be for the revenue account.

Irrespective of the proposed Gazetted equitable share increases, there is still a funding gap which is now a legacy of previously lower equitable shares. To minimise the effect on individual accounts and ultimately to protect Council's revenue base as far as possible, this budget before you has again been premised on a 93% payment level for rates and services. This has meant that most Directorates were allocated no growth, real or actual, in their discretionary expenditure categories.

The only Directorates that have been allowed growth are the Planning Directorate, a once-off increase to fund the ISDF, the Cleansing Department to ensure the municipality maintains itself as a tourist destination, the Roads Department to assist in the ongoing battle against potholes, and the Municipal Manager's section which pays toward organisational restructure.

Budget Summary

Most of the basic information surrounding this year's budget is set out in 'Table A1: Budget Summary' of this MTREF document.

The anticipated final outcome of the current 2012/13 budget is that Council will end with a surplus after all transfers of R44.7-million. This is comfortably above the original budgeted figure of R35.1-million but most of this is from enhanced operational transfers (grants) of R13-million.

The Capital Expenditure emphasis remains on water and particularly sewerage infrastructure. Of the R23-million allocated for MIG projects in 2013/14, some R8.8 million is being earmarked for softer services such as Multi-Purpose Centres and the Knysna Library.

Expenditure on 'heavy' infrastructure has previously been at the expense of our social and community backlogs. We would dearly like to change this approach as water and sewerage capital expenditures are inordinately expensive to fund and to maintain. However, the continued influx from other regions is rapidly proving to be beyond our affordability.

New areas not previously within our IDP horizons are mushrooming and it is impossible for a local authority such as Knysna - with all its attendant financial constraints and with a topography and natural environment that is too inefficient to properly consider economies of scale - to even contemplate providing additional basic services. The slight shift in the Municipal Infrastructure Grant expenditure to social backlogs is therefore welcomed.

The municipality fully supports the very welcome movement by the Western Cape Provincial Government to review its Housing funding strategy, which will now enable Knysna to use more of the Housing grant for infrastructure rather than top structure purposes. To date Knysna has picked up the cost of the infrastructure associated with housing and this has created serious financial and service capacity concerns. The change in provincial strategy, if planned and managed efficiently, will allow for infrastructure planning that can keep pace with the amount of houses being built.

Cash Flow

For a number of years ratios have shown that Knysna is one of the highest geared municipality's in South Africa. In the Western Cape we are still the highest geared per capita.

Essentially Knysna has a high debt to revenue ratio. This has been commented on by rating agencies, and occasionally by Provincial Government, but it has not been of concern because of our approach whereby the whole budget process is driven to ensure the cash flow is protected as far as possible. Nevertheless, Council has followed the policy in recent years of trying to limit its borrowings as far as possible, precisely because of concerns regarding the economy. To date, that policy has proven prudent and entirely correct, most especially in the recent and present economic downturn.

This higher debt to revenue ratio means that at budget time, Council has to make some very hard decisions.

As stated previously, the budget for the 2013/14 financial year for Knysna municipality is premised on a 93% payment level. This is based on the same levels as the current budget and is nearly two percentage points below the actual January 2013 level. The reasons for holding the basis at last year's level are, firstly, because payment levels during the 2012/13 financial year have swung between 90% and 96% with no discernible positive trend developing. Also, the Eskom increase is above inflation, but more importantly because of the incidence shift in property values and the associated concerns on payment levels. Budgeting at the levels of 95% or 96% payment level simply cannot be justified. There is no growth in new housing development except at the very poor RDP end. New electricity connections in rate paying environments have significantly reduced each year from 400 in 2007/08 to only 10 in the first half of the current financial year. The number of properties on sale remains the highest in 15 years and business is still under extreme pressure and recent business closures have reinforced the fragility of the Knysna economy.

Capital Budget

The capital budget for 2013/14 will total R76-million of which R42.9-million is funded from national and provincial grants and R29.4-million from internally generated funds and borrowings, which includes R4-million of unspent borrowings. Council is continuing the process begun last year of rebuilding and up-grading municipal buildings and assets including sports fields, libraries and halls.

An amount of R4.9 million has been placed on the budget for the refurbishment of the Main Library. The other major capital projects for the next year are R15.5 million for electricity, R10.6 million for roads, storm water and pavements, R13.6 million for water projects and R14 million for housing. All these figures exclude VAT.

The recent success of the ward project system in conjunction with Councillors and Ward Committees has prompted Council to repeat the exercise. For 2013/14 the capital projects in wards will remain at R200 000 per ward and the programme has been fully integrated with the ward-based development programme and the IDP. National Treasury insists that all the projects must be identified and specified in the budget if they are of a capital nature. The final projects and programmes will be included in the approved municipal budget and performance against the budget will be reviewed quarterly.

Tariff Implications of the Annual Budget

Electricity Tariff

The National Electricity Regulator (NERSA) has approved an increase in the bulk tariff from Eskom of 8%.

The National Treasury advises that municipalities limit electricity increases to between 7.5% to 8% and, to 'maintain an appropriate balance between

low income consumers and other domestic, commercial and business customers and the financial interests of the municipality' in terms of the Inclining Block Tariff (IBT) structure.

Eskom's own guidelines recommend local government increases of 6%. Knysna has budgeted for a 6% revenue increase but the individual tariff increases may differ from the average, depending on the NERSA structures and the type of electricity use.

Municipal Services Accessibility Charge (MSAC)

As already mentioned, the MSAC will be introduced as a monthly charge specifically on the government electrification scheme, meaning the 20-Amp prepaid system, and in those areas that have no or limited billing for any rates and services. The initial charge will be R30 per month from 1 January 2014.

Water Tariff

A recent survey undertaken on behalf of the Provincial Treasury has indicated that the domestic water tariffs of the Knysna municipality are the highest of any B category municipality in the Western Cape. There are two reasons for this: Knysna was the first municipality to experience water shortages in the province and the first to put in the high technology systems of desalination and reverse osmosis which are the future. The future increases in our neighbours' water tariffs will soon begin to reflect ours. Secondly, because of Knysna's uphill topography, it requires over 100 pump stations to transfer water from the river water sources, through the purification process, to the end user.

The water tariff increases will be 6% across the board.

2% of the increased tariff will again be allocated to the Capital Replacement Reserve (CRR) for water. National Treasury has decreed that all CRRs must be cash-backed and the anticipated costs associated with the water service, most specifically the need to expand the treatment works in Knysna, means that monies must be set aside now to mitigate the future costs of the works.

Sewerage Tariff

All sewerage tariffs will increase by 8%. In this instance 4% of the increased revenue will be channelled to the CRR for the projected further upgrading/replacement of the wastewater treatment works next to the Knysna Estuary beginning in 2018.

Refuse Tariff

The refuse tariff will be increased by 6% for both domestic and business consumers. It should be remembered that 50% of the refuse charge for domestic consumers is already contained in the assessment rate payable.

Minor Tariffs

Minor tariffs will be increased by 7.5% on average unless otherwise indicated in the tariff book.

Availability Charges for Vacant Land

No increases are proposed for the 2013-14 financial year but they will be increased by 4% in 2014-15 and 2015-16. The reason for not increasing them next year is that in previous years there have been significant increases in these charges which are in line with Council's policy in regard to densification and not wishing land banking and speculation.

Augmentations

The water and sewerage augmentation charges will be increased by 7.5% for next year and the innovations introduced in the 2012/13 budget remain in place to encourage development. The electricity augmentation is formula driven and subject to NERSA.

A review to augmentations is also being looked at in line with the ISDF and discussions are taking place internally to move towards a better 'built environment' and planning system to encourage densification.

Council has adopted, in principle, the Lower Central Enhancement Study, which advocates the intensification of land uses in the Lower Central Area of Knysna Town. This document is currently being used as a guideline policy document in the adjudication of development applications in that area. The full scale implementation of the policy is dependent on the detailed assessment of potential traffic and parking impacts.

After assessments can be completed and after the mitigation of any negative impacts, an 'overlay zone' may be introduced permitting increased bulk infrastructure on the affected properties. Associated with any increased property rights would be the requirement to pay an Augmentation Levy for those rights. This levy would normally be payable at the time of utilisation of the rights, however, in order to raise funds to address infrastructural and aesthetic issues in the Lower Central Area, property owners will be given incentives through a discount scheme if they pay in advance for the augmented property rights.

Assessment Rates

Assessment rates will be increased by 2% for domestic and non-domestic properties.

A new rate in the rand will be introduced for minor accommodation establishments as defined in Council's rating policy. The minor accommodation rate will be managed in future years in conjunction with the phasing out of the domestic rebate mentioned below. The rate in the rand for these establishments, from 1 July 2013, will be set at 4% above the current rate in the rand for domestic properties.

Assessment Rate Rebates

The rebate currently applied to domestic owners will be reduced from 20% to 15%. This is in line with National Government view that rebates should only apply in particular circumstances. It is the intention to completely phase out the domestic rebate over the next four budgets.

There will be an increase in the first value of property exempted from rates from R65 000 to R100 000.

The current Rural Rebate of 30% will be reduced to 25% next year and must also be phased out. Assessment rates are a tax on property value and are not related to services rendered or not rendered by a municipality. There is therefore no justification in maintaining a two tier rebate system indefinitely.

The Rural Rebate will be further reduced by a minimum of 5% per annum until fully phased-out.

The current pensioner rebates will remain the same. They were significantly increased in recent years and the top level is well above the norm.

The green rebate will remain the same for the forthcoming financial year but will be replaced from 1 July 2014 with a Biodiversity rebate. The object of the Biodiversity rebate is to achieve the long term conservation of substantial areas of intact natural eco-systems.

Putting a budget together is not an easy task and I thank the Director of Finance, Mr Grant Easton, and his team for drawing up a budget which may not make everybody happy, but will keep Knysna financially sound.

Thank you also to the Municipal Manager who I believe has done an excellent job in leading the administration in the direction we both wish to move in and to the Directors and staff for their continued hard work in delivering services in line with the municipality's vision of creating a town where people and nature prosper.

My thanks to my Executive Deputy Mayor and the members of my Executive Mayoral Committee, to you Madam Speaker and my DA comrades in Council and indeed to all Councillors for your active and at times very lively inputs in Council. This is what democracy is about.

Madam Speaker, I hereby present the 2013/2014 Budget which is up for consideration later in this Council meeting as Item number 9.4 in the agenda.

Thank you.

Section 2 - Budget Related Resolutions

Knysna Municipality

MTREF 2013/14

The resolutions approved by Council with the final adoption of the budget in May will be:

RESOLVED:

- [a]. That the annual budget of Knysna Municipality for the financial year 2013/2014; and indicative for the two projected years 2014/15 and 2015/16, as set-out in the schedules contained in Section 4, be approved:
 - 1.1 [Table A2](#): Budgeted Financial Performance (expenditure by standard classification R532.490 million)
 - 1.2 [Table A3](#): Budgeted Financial Performance (expenditure by municipal vote R532.490 million)
 - 1.3 [Table A4](#): Budgeted Financial Performance (revenue by source R574.725 million including capital transfers and contributions)
 - 1.4 [Table A5](#): Budgeted Capital Expenditure for both multi-year and single year by vote, standard classification and funding (R75.959 million)
- [b]. That property rates reflected in Annexure 3 of the MTREF and any other municipal tax reflected in Annexure 3 of the MTREF are imposed for the budget year 2013/2014.
- [c]. That tariffs and charges reflected in Annexure 3 of the MTREF are approved for the budget year 2013/2014.
- [d]. That Council notes the amended Integrated Development Plan adopted on 30 May 2013.
- [e]. That the measurable performance objectives reflected in Section 7 of the MTREF are approved for the budget year 2013/2014.
- [f]. That the amended policies for credit control, debt collection and indigents as summarised in Section 8 (and detailed in Annexure 5 of the MTREF) are approved for the budget year 2013/2014.
- [g]. That the other new and/or amended budget related policies summarised in Section 8 (and detailed in Annexure 6 of the MTREF) are approved for the budget year 2013/2014.
- [h]. That the Draft Service Delivery and Budget Implementation Plan (as detailed in Annexure 7) be noted for the budget year 2013/2014.
- [i]. That the Accounting Officer be delegated to adjust the Accounting- and Asset Management Policies in accordance with the requirements of Generally Recognised Accounting Practice standards whenever necessary.

Section 3 - Executive Summary

Introduction

The budget for the financial year 2013/14 is the third budget of the current political administration but only the second that the ruling party can truly call their own. The priorities reflected within this budget are now fully aligned with the strategy and priorities of the Democratic Alliance within the Province of the Western Cape. Whilst changes in policy and direction cannot simply happen overnight there have been significant shifts in Council thinking whilst maintaining at all times a synergy with the Constitutional requirements of local government in respect of basic services and within the general dictates of National Treasury guidelines.

This budget continues to fight the malaise that the Knysna economy continues to find itself in. Indeed it is unlikely the economic position will change much in the next three to four budget cycles at least. The budget therefore follows a conservative approach to rates and tariffs but also slowly begins to plan in anticipation of improved economic conditions from 2017/18.

The new budget for Knysna Municipality amounts to some R608 million in 2013/14, being R76 million for capital and R532 million for operating. The budget approved for 2012/13 was R71 million and R490 million respectively and this new budget represents an increase of 8.4% from the 2012/13 approved budget and 6.1% from the 2012/13 adjusted budget. In the 2011/12 financial year the capital budget spend only managed to achieve a level of 71%. That was a situation that was not acceptable going forward and the Municipal Manager has instigated far more stringent review processes to ensure that whatever moneys are appropriated for budget purposes are indeed spent on what the original budget required. The improvement in capital spend versus budget can now be clearly evidenced in the recently approved 2012/13 Adjustment Budget and in the on-going monthly reporting. A capital spend of 90% is now forecast for the 2012/13 year.

Table 1 Consolidated Overview of the 2013/14 MTREF

R thousand	Adjustments Budget 2012/13	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Total Operating Revenue	508 095	528 123	548 775	594 789
Total Operating Expenditure	502 898	532 490	542 644	575 342
<i>Surplus/(Deficit) for the year</i>	5 197	(4 367)	6 131	19 447
Total Capital Expenditure	70 130	75 959	61 284	49 215

There have been serious concerns in regard to the lack of long term planning necessary for Knysna over the next 20 years. Previous plans were essentially short term or even “gimmicky” but lacked the depth necessary to move Knysna forward. A decision was therefore taken to begin a new long term planning process, predominantly in-house, by means of a very exhaustive but inclusive Integrated Spatial Development Framework (ISDF). The proposed ISDF will be constantly referred to in this MTREF as it will become the most critical long-term planning tool of the Knysna Municipality and by including the simple word “Integrated” it means that for probably the first time, technical, financial, environmental and ultimately economic planning will begin to talk to each other. The ISDF looks on a far longer horizon than mere Integrated Development Plans (IDP) and whilst no specific capital projects have yet been identified for ISDF purposes, they will be part and parcel of the revised IDP.

To ensure the accuracy and relevance of the financial planning phase, an evaluation was undertaken by the Finance Directorate in conjunction with financial consultants linked to a major banking group to minutely examine the current financial standing of Knysna and to ensure that this MTREF is economically and therefore financially sustainable from a practical perspective rather than the often still theoretical approach followed by even those most august public sector bodies at national and provincial spheres.

Often it is not the figures per se which are important but the analysis and background understanding of the figures and the trends shown within the local context that actually matter. It is this that determines local policy setting and implementation. There is no one size fits all in local government.

Despite the on-going economic concerns, Knysna municipality continues to grow but so do the demands of all its residents. What is coming through profoundly in recent years is that more and more demands for services are coming from those areas where services and service standards were historically poor in comparison to more advantaged and well established areas. It is the continuing classic legacy of apartheid. This is exactly why the constitutional mandate of local government places the emphasis on basic services and is the current and future reality of Knysna and of every other local authority in South Africa. Residents must face up to this fact and embrace it rather than sit back and pretend that the policies of King Canute can ever work. However it also has to be clearly recognised by all that the well-established areas of Knysna Municipality have taken, in some instances, hundreds of years and millions of rands to reach their current mature service levels. To believe that all areas can reach the same levels and standards within twenty years is simply naive and not grounded in financial reality.

In this document there are tables and graphs which measure the local authorities in the Western Cape against each other although they are not

actually named. The reason for not naming is not to protect the innocent or guilty but because of the danger that data presented without a full understanding or analysis of the respective local conditions can paint a totally misleading or misrepresentative picture. When the ratios were first mooted this was pointed out by a number of CFOs including Knysna's.

Background

Recently INCA Management, a division of the First Rand Group, presented to the Finance Committee a very comprehensive report as to the exact current financial position of the municipality. It was a retrospective analysis taken from 2002/03 to 2011/12. In effect it showed Knysna is, in comparison to its counterparts, a rather boring municipality if one looks at all the relevant financial ratios. However it also confirmed the rather distressing facts that Knysna is one of the most heavily geared local authority's in the Western Cape, has very expensive rates and water charges and has one of the lowest per capita Intergovernmental Transfers (IGT) from the national fiscus. All other ratios place us firmly in the category of financially competent. In other words we pay our way. It is precisely because our gearings and charges are so high, our IGT so low, and because we strive to ensure our revenues are always being invested in service delivery that we remain very vigilant in our cash management.

The possibility exists as to whether our services are too many, or that our service levels and standards are too high, or our staffing levels are wrong or that we simply spend inappropriately. It is suggested that all may be correct at various times and therefore we must strive to critically examine and eliminate these concerns all the time.

The previous longer term financial plan developed in November 2009 called for tight budgets to enable Council to weather the storm of ESKOM, handle the accounting and ultimately cash complications caused by the GRAP implementation and restore some balance to our long term capital debt.

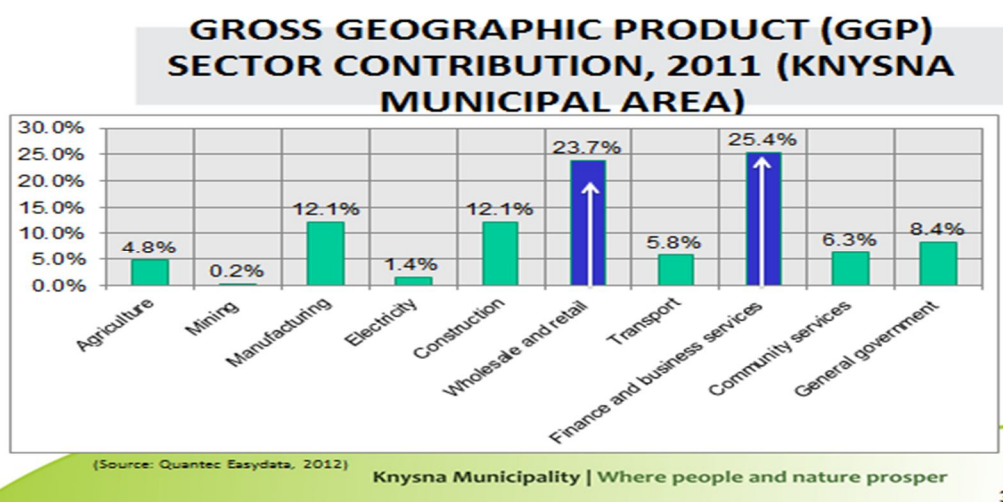
The plan was beginning to bear fruit and cash was slowly being generated in line with our financial policies to cash back municipal reserves of import for future growth. However, the impact of the economic downturn nationally and its compounding effect, particularly in the Southern Cape, means we are in no position, in the 2013-14 financial year to allow for increased borrowings and capital growth can only be funded by external grants. Additionally, as can be clearly seen from the figures detailed in the outer years of the MTREF, we are budgeting for both reductions in external borrowings and for reductions in our cash funding of capital.

Knysna, from a financial perspective, is a municipality that remains heavily geared i.e. borrowed and heavily dependent upon its domestic sector. Knysna was, is and shall remain for the foreseeable future a residential municipality. Approximately 80% of Council revenue, excluding governmental transfers, comes from the domestic residential sector. There

is little scope for cross-subsidisation from the business sector in relief of the domestic account and therefore increases in tariffs impact directly upon domestic consumers and hence almost immediately upon the municipality's cash flow. Increased taxation will invariably mean increased non-payment.

Knysna is a holiday destination and a retirement town. Many Knysna property owners do not actually live in the municipality for home purposes and so generate little in the way of economic development. However Knysna must fund itself and provide services as if it were a twelve month municipality whilst only operating on at best six month revenues. There is therefore an obvious mis-match between revenues and service demands and that is before we can consider eradicating or at best minimising the service backlogs in our previously disadvantaged areas.

The Gross Geographic Product (GGP) sector contribution for the Knysna municipal area in 2011 showed that 49.1% of GGP came from the sectors Wholesale and Retail, and Finance and Business Services.



3

Both these sectors are heavily dependent upon the economy at a national level and neither could claim to be major forces in the drive for job creation. The Manufacturing and Construction sectors, taken together, only accounted for 24.2% of GGP and taken individually accounted for less than General Government and Community Services. The Knysna Municipality clearly therefore has major long term economic and consequently financial challenges which can only be exacerbated by the requirement of national government that municipal spending should be concentrated on those basic services which have a very limited return on investment potential. Unless national government is going to fund municipal expenditure on a hitherto much larger scale, or there is a major shift in the economic climate locally, or there is an across the board downgrading in "acceptable" minimum standard service levels, this municipality is heading for its own "fiscal cliff".

The credit ratings agency Moodys reiterated in their most recent rating,

“the Baa2.za national scale issuer rating of the Municipality of Knysna reflects its high debt levels – albeit declining – as well as adequate liquidity levels. The rating also takes into account the municipality's narrow economic base that is largely dependent on income from tourism, a factor that renders Knysna's budget vulnerable to macroeconomic cycles”.

Interestingly, unlike National Government and other governmental institutions, Knysna Municipality was not downgraded by Moodys.

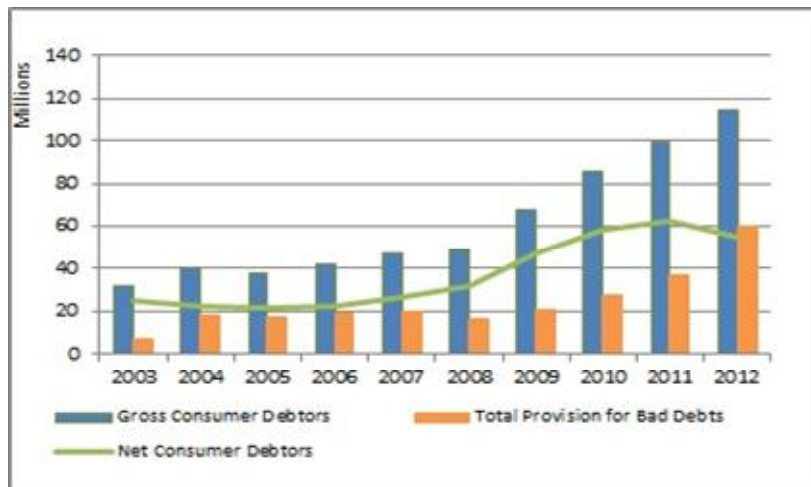
However the status quo financial report also indicates that there is an aversion by the banking sector to lend to institutions whose credit rating is below A grade. To-date Knysna municipality has never experienced borrowing concerns with the capital market and neither has our base point interest rate penalty been higher than municipal market norms. If anything our premiums have been below the market norm.

The current stability in the local markets regarding interest rate levels has prompted the CFO of Knysna to put a report before Council in April 2013 to propose that those loans currently operating with floating interest rates be converted to ones with fixed interest rates. Council is allowed, in terms of its loan agreements, to convert once over the period of its loans and as it is now highly unlikely that rates will fall further, it is considered prudent to fix rates now rather than be caught by a rate rise. The interest saving over the various loan terms at an increase of 250 base points (a not entirely unexpected scenario) will amount to R7.7 million.

The continued poor economic conditions mean that Knysna needs to maintain its fiscal discipline. In December 2012, Council took the decision to write-off what will ultimately amount to some R35 million in service arrears and to introduce, from July 2013, a far more stringent approach of recovering service charges and arrears via the prepaid electricity system. Fuller details as to how the recovery system will operate are given later in this report and in the tariff book attached.

The table below shows the reasoning for the write-off. There comes a point where the increased cost of maintaining an acceptable bad debt provision in an era of an increasing debtors book, actually begins to take moneys out of service delivery. The graph below shows that in Knysna that point has been reached. The solution ultimately is to write-off and the impact of the Council decision, which whilst both radical and in some quarters likely to be unpopular, is both correct and far-reaching for Knysna's financial viability.

Gross Debtors



In July 2011 a new valuation roll was introduced. In some areas in the municipality there were increases in property value in excess of 500%. Inevitably this has placed pressure on the ability of ratepayers to pay for municipal rates and services. It also meant that the 2012/13 budget was premised on lower payment levels and increased bad debt provisions notwithstanding the fact there was no actual increase in the rate in the Rand. Regardless of this, in terms of the latest population census, the property rates payable per capita are the highest in the Western Cape as is evidenced below.



It was noted in the MTREF of 2012/13 that there was a clear incidence shift from higher to lower value areas. Another complication was that

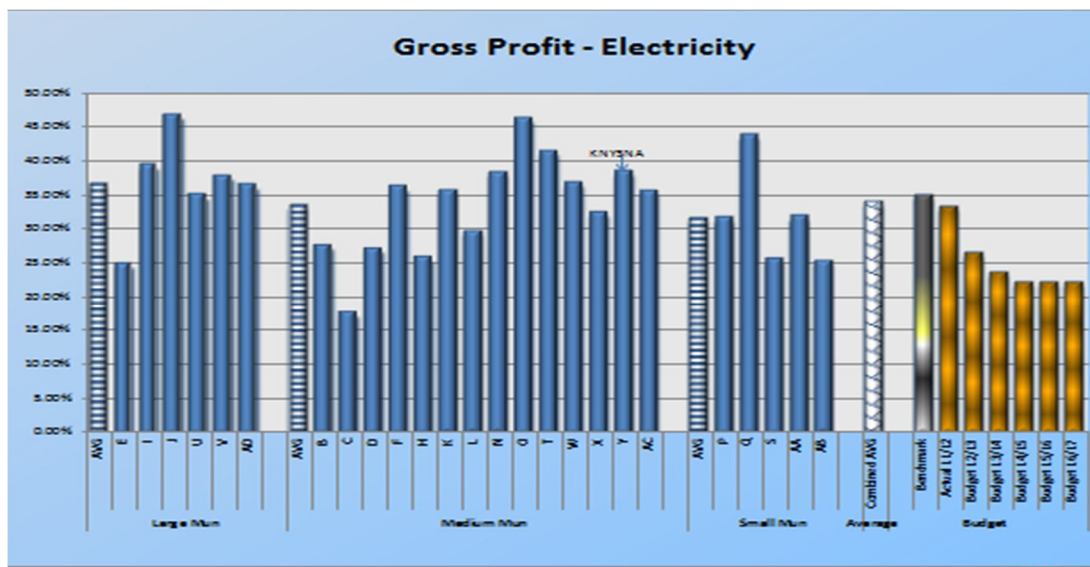
there had been a decline in actual selling prices and hence values in high value areas. This situation has not altered over the last year and is expected to continue over the next three years. There are two reasons for this. Firstly it indicates the fiscal stress of property owners as a result of the national economic conditions and thus emphasises the vulnerability and endemic weakness of the Knysna economy. Secondly, Knysna is not the preferred holiday destination of the majority of the population of South Africans and although the area experienced a holiday period in 2012 that was considerably improved from 2011, it was still not at the levels experienced in prior years. This re-emphasises the acknowledged reality that the area must reinvent or re-position itself or be condemned to be a backwater steadily becoming unable to manage its own social and economic destiny.

In business parlances we are fast becoming a victim of our own earlier successes. Our struggle now is to ensure we remain a Fuji rather than become a Kodak.

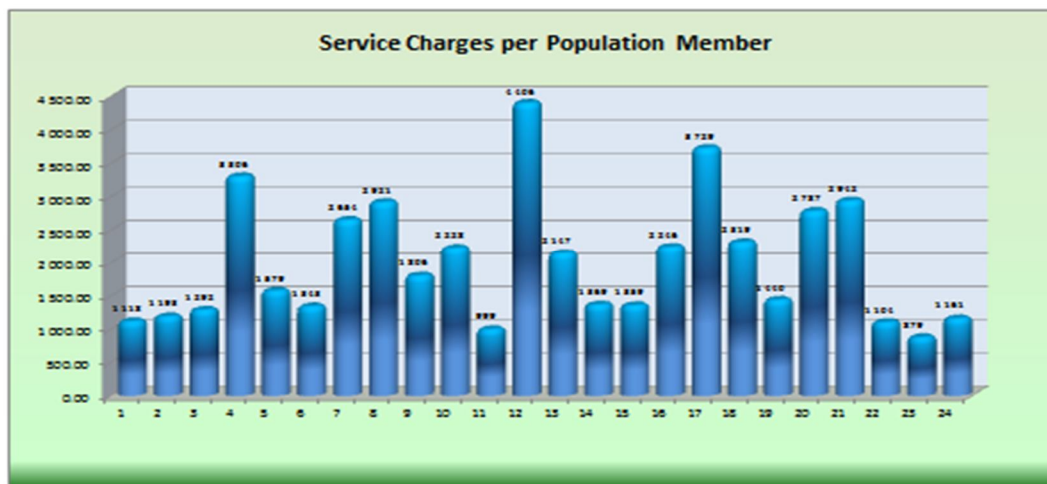
The table below indicates the projected revenues of the municipality for the MTREF period under review.

Description	2009/10	2010/11	2011/12	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	Audited	Audited	Audited	Original	Adjusted	Budget Year	Budget Year +1	Budget Year +2
	Outcome	Outcome	Outcome	Budget	Budget	2013/14	2014/15	2015/16
Revenue By Source								
Property rates	108 597	116 791	125 364	140 834	143 695	152 574	161 841	171 813
Property rates - penalties & collection	1926	2 019	2 356	2 557	2 557	2 608	2 726	2 862
Service charges - electricity revenue	117 077	138 946	160 116	178 007	178 007	182 411	195 069	208 610
Service charges - water revenue	35 479	37 925	40 656	43 113	43 113	45 492	47 732	50 082
Service charges - sanitation revenue	8 460	9 121	9 632	10 001	10 001	10 619	11 378	12 193
Service charges - refuse revenue	11 433	12 715	13 179	13 590	13 590	14 281	14 975	15 703
Service charges - other	3 132	3 310	2 966	3 219	3 219	3 393	3 563	3 793
Rental of facilities and equipment	3 972	4 069	3 500	4 598	4 598	4 745	5 027	5 255
Interest earned - external investments	5 876	5 915	6 667	7 701	7 701	8 309	9 934	11 436
Interest earned - outstanding debtors	3 777	3 873	4 551	4 034	4 034	3 192	3 281	3 374
Dividends received	-	-	-	-	-	-	-	-
Fines	2 125	2 338	7 677	3 506	7 091	11 369	11 912	13 458
Licences and permits	1379	1719	1843	1798	1798	1902	1993	2 090
Agency services	1689	1716	1774	1691	1691	1700	1709	1718
Transfers recognised - operational	61 732	62 943	89 231	70 368	83 345	81 877	73 911	88 622
Other revenue	13 744	54 946	37 889	3 198	3 469	3 449	3 475	3 481
Gains on disposal of PPE	243	1541	43	186	186	200	250	300
Total Revenue (excluding capital transfers and contributions)	380 640	459 888	507 444	488 401	508 095	528 123	548 775	594 789
Transfers recognised - capital	65 195	37 711	30 679	36 328	39 478	42 885	40 036	35 847
Contributions recognised - capital	-	-	777	-	-	3 717	-	-
Total Revenue (including capital transfers and contributions)	445 835	497 599	538 900	524 729	547 573	574 725	588 811	630 636

This budget strives to ensure a necessary balance between electricity and rates revenue. However, electricity revenues continue to dwarf all other revenues. There is a belief in some sectors that Knysna's electricity profits and therefore tariffs are very high. The table below, taken from a presentation given to the MEC of Finance in the Western Cape indicates in fact that Knysna's are actually very much in line with our competitors.



The issue of concern really begins however, when one looks at service charges in their totality. After the latest census, Knysna is the fourth most expensive municipality per capita for services in the Western Cape and when taken in conjunction with our assessment rate charges we become the second most expensive. The problem for Knysna is that the impact is accentuated because Knysna is not able to easily cross-subsidise from the business sector which now amounts to only 15% of rates revenue.

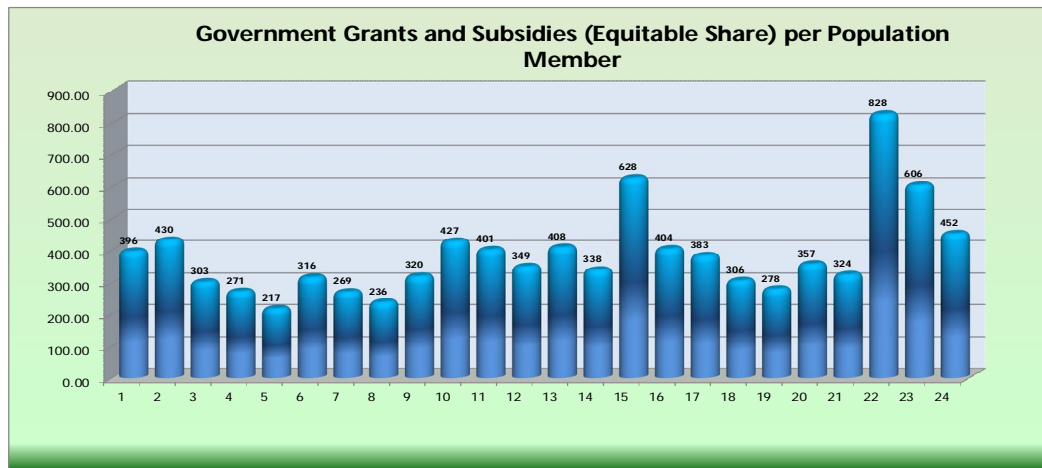


The Equitable Share and Revenue Stresses

For a number of years Knysna Municipality has been raising concerns about the financing of local government in general and the amount of our Equitable Share in particular. A few years ago commentary was passed in

this same document that “the financing of local government is archaic and totally unsuitable for the 21st century”. Even the Financial and Fiscal Commission (FFC) had expressed its concerns in this regard. It does appear that National Treasury has at last become aware of the problem and the new Equitable Share formula is at least based on the latest census figures.

The table below shows how low Knysna is in terms of its current equitable share allocation per capita (Knysna is number 21).



The revised formula will allow for an increased allocation from the national fiscus from R30.9 million in the current year to just under R36 million in the forthcoming financial year and rising to R44.9 million and R56.3 million over the outer years of the MTREF period.

The challenge for the municipality is how to allocate the increased grant revenue. It would be very easy to simply use the increase to mitigate assessment rates or tariff increases. However to ensure that the moneys are used as legislated, i.e. for those areas of greatest need, it is proposed that from 1 July 2014 amendments will be made to both the Funding and Reserves Policy and the Budget Policy whereby forty percent of the increased equitable share over a normal CPI adjustment will be allocated directly to repairs and maintenance and forty percent to the Capital Replacement Reserve (CRR) for future infrastructure. The balance will be for the revenue account. The funding of the CRR is self-explanatory but in regard to repairs and maintenance from 1 July 2014, the various Directorates will be prohibited from transferring (virementing) moneys in their repairs and maintenance votes to any other expenditure items or votes. In addition and as a precursor, any proposed virements from repairs and maintenance in the new financial year will have to be motivated to the CFO who in turn will report these virements to the appropriate Section 80 Committee of Council.

Irrespective of the proposed gazetted equitable share increases, there is still a funding gap which is now a legacy of previously lower equitable shares. To minimise the effect on individual accounts and ultimately to protect Councils revenue base as far as possible, the budget has again been premised on a 93% payment level for rates and services. This has meant that Directorates were allocated no growth, real or actual, in their discretionary expenditure categories.

The only Directorates who have been allowed growth are the Planning Directorate, a once off i.e. non-base increase to fund the ISDF, the Cleansing Department to ensure the Municipality maintains itself as a tourist destination, the Roads Department to assist in the on-going battle against potholes and the Municipal Managers section to begin the organisational restructure. The historical municipal balancing act of using electricity surpluses versus rates aside, the fact remains that the demand for general municipal services means that municipalities are rapidly becoming not sustainable or viable in their own right.

By way of example, Knysna since the 2009 water concerns, now has to fund ten different water and sewerage reticulation systems that have been designed around the distinct geographical attributes of the various communities they serve. They are of varying age, they operate on different platforms and therefore do not link together easily, they have different equipment requirements and obviously then have very limited economies of scale. The topography that the systems operate in also means that they require enormous and costly amounts of energy to be consumed pumping water up and down hills. Collectively, the services are too expensive to have tariffs that are cost reflective. They have to be regionalised.

Similarly the solid waste service is also financially paralysed because of the municipality's geographical location. The only refuse dump for Knysna is at least 100 kilometres away. This means that Knysna has to build into its collection costs daily round trip charges of over 200 kilometres. It is argued that Knysna should be re-examining its refuse strategies and of course we are but to implement major alternative collection strategies and to pretend that cost reflective tariffs can be applied for this service are simply ludicrous at this point.

The approved NERSA increase of 8% for bulk electricity purchased from ESKOM is, of course, welcome but the fact remains that it is an increase which is comfortably above the inflation rate. This is a point that many commentators have ignored, presumably because the increase proposed by ESKOM was 16%. At 8% it does not ease the burden on a municipality and it has perhaps been missed in all the excitement that the consumer increase has actually been limited to 6%.

Debtors Write-Off

On 6 December 2012, Council took the very far-reaching decision to write-off some R35 million of consumer service debt. This excludes any assessment rates. Rates are a tax, the only tax not controlled by the national fiscus and it is wrong to consider any write-off of taxes owed unless under very particular circumstances.

The write-off covers both business and domestic service arrears and some other special circumstances. It also excludes state debt and any arrears on vacant land.

As a corollary, prepaid electricity meters will be introduced to all properties in Knysna over the next three years. There will also be a shift to future arrears being loaded onto a customers prepaid electricity system to ensure customers pay for all municipal services up-front rather than the current arrears method. The largest growth in debtors has been in water, sewerage and refuse i.e. in these services where there is no or limited credit control remedies.

In addition in those areas where no charge has previously been rendered for municipal services other than electricity, a Municipal Service Accessibility Charge (MSAC) will now be levied via the prepaid electricity system.

The charge to be introduced from 1 January 2014 is R30 per month. To put this charge firmly into perspective a normal domestic consumer charge for the same services throughout the municipality is R250 PER MONTH and this excludes consumption.

Where residents are formally registered as indigent and have completed the requisite Municipal forms, had affidavits signed and had their residential status inspected and confirmed by municipal staff, then this charge will be waived.

Over the next three years Council will be embarking upon a large database clean-up and data amalgamation to ensure one system houses all municipal financial information. Currently three systems are in operation for normal consumer and rates billing, prepaid electricity and low cost housing. These must all be brought together and integrated with Council's Geographic Information System (GIS) for seamless financial and technical reporting and management. This process is the final step in Council's Revenue Enhancement Programme which began in 2006 as the precursor for the first general valuation in terms of the then new Municipal Property Rates Act (MPRA) and continued with the recent approval of the GIS tender. The process will culminate with the information from the current data survey being undertaken in all financial data being run via the Promun financial system. This in turn benefits the Standard Chart of Accounts (SCOA) project being coordinated at national level and will allow Council

to justify future equitable share requests based on proper indigent and population information data and statistics.

Auditor-General

Knysna Municipality has now attained five unqualified audit reports five years in a row. We have not yet achieved a “clean” audit. It is interesting that the term “clean” only exists in governmental circles. It does not exist in private practice. It is also interesting that some “clean” audit municipality’s are actually in financial distress. Having an unqualified audit rather than a “clean” audit has had absolutely no effect on the financial stability or performance of this Council.

Notwithstanding this, Knysna Municipality has embraced the concept of “clean” governance and we will endeavour to attain a clean audit at our own pace by the end of the 2013/14 financial year. A lot depends upon the appointment of more, much needed, competent and qualified staff within the Finance Directorate and ultimately the decentralisation to and acceptance of financial responsibility by the various Council departments in their own right.

As was pointed out by the CFO when commenting upon a report of the Audit Committee at the newly created Municipal Public Accounts Committee (MPAC), compliance and clean audits require competent and quality staff at middle management. The Finance Directorate requires staff who are IT and financially multi-skilled. It does not need more “clerks” who are already under-graded for the work they do. Quality not quantity and a review of the whole grading structure for Finance is now required and this needs to work in tandem with the current Finance restructuring process. To quote from the most recent Auditor-General report,

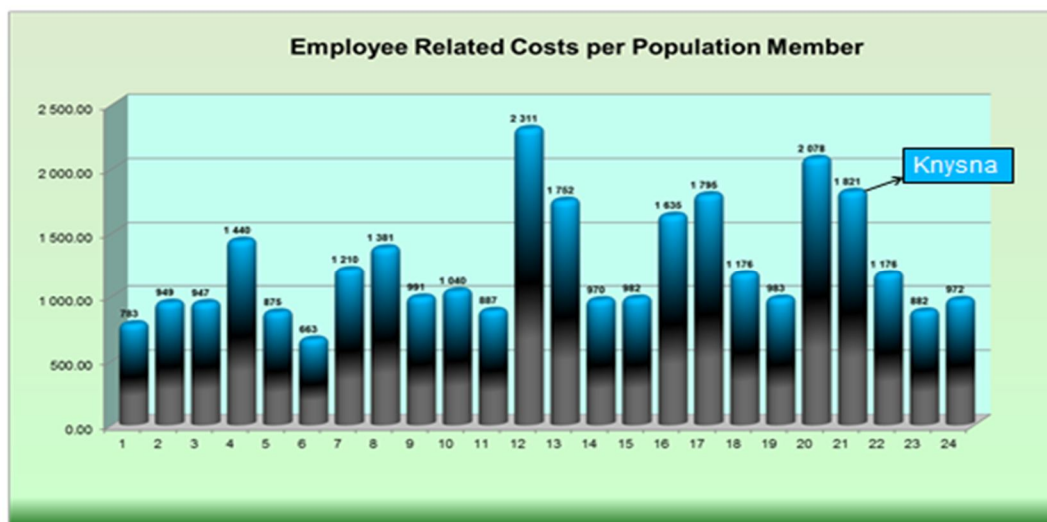
“Leadership did not implement effective human resources management to ensure that adequate and sufficiently skilled resources are in place in key finance functions”.

This is supported by the fact that Council basic employee related costs will have risen by 93% on average by budget 2013/14 since 2009/10, but by only 81% in the Finance Directorate. The other figures are 116% in Executive and Council, 105% in Corporate Services, 100% in Planning and 86% in Community Services. Interestingly in the Technical and Electrical sections the figures are 72% and 73% respectively. These figures will accentuate over the period of the MTREF.

Clearly there is a disjuncture either in the number of staff employed in certain sections or in the grading of the staff and probably both. The question arises as to whether Council is over-staffed or wrongly staffed and the probable answer is now both. Hence the reorganisation exercise previously mentioned.

The biggest cost driver in the municipality remains the employee bill. National Treasury has suggested that Councils budget for an increase of 6.85% in employee related costs. The budgeted outcome is actually 8.1% and that includes the phasing of certain appointments.

The graph below already indicates that Knysna has the third highest employee costs per population member in the Province.



Budget Summary

Most of the basic information surrounding this year's budget is set out in 'Table A1: Budget Summary' shown in Section 4 of this document.

The anticipated final outcome of the current 2012/13 budget is that Council will end with a surplus after all transfers of R44.7 million. This is comfortably above the original budgeted figure of R35.1 million but most of this is from enhanced operational transfers (grants) of R13 million.

The operational budget for 2013/14 projects R528.1 million operating revenue, R532.5 million operating expenditure, R46.6 million of capital transfers and a surplus of R42.2 million. Capital expenditure is budgeted at R76 million.

The capital expenditure emphasis for 2013/14 remains on electricity, water and sewerage infrastructure. Of the R23 million allocated for MIG projects in 2013/14, some R17 million is being earmarked for softer services such as Multi Purpose Centres and the Knysna Library, whilst a further R3 million has been earmarked for labour intensive sidewalk and pavement projects. Expenditure on "heavy" infrastructures has previously been at the expense of our social and community backlogs. We would

dearly like to change this approach as water and sewerage capital expenditures are inordinately expensive to fund and more importantly maintain each year, however the continued influx from across our borders is rapidly proving to be beyond our affordability. New areas not previously within our IDP horizons are mushrooming and it is impossible for a local authority such as Knysna, with all our attendant financial constraints, with a topography and natural environment that is too inefficient to properly consider economies of scale, to even contemplate providing additional basic services. The slight shift in MIG to social backlogs is therefore welcomed.

The municipality fully supports the very welcome movement by the Western Cape Provincial Government to review its Housing funding strategy which will now enable Knysna to use more of the Housing grant for infrastructure rather than top structure purposes. To-date Knysna has picked up the cost of the infrastructure associated with housing and this has created serious financial and service capacity concerns. However one area of concern is the recent statement by the Housing MEC that low cost houses transferred by a local authority should immediately be made available for re-sale by the resident. This raises potential legal issues regarding asset transfer and ownership.

By carefully managing the infrastructure component we may now be able to plan and implement an integrated housing strategy going forward rather than the previous ad hoc system of building houses and winning accolades but causing major infrastructure backlogs at the same time.

Knysna is a municipality that is predominantly domestic in its tax base. The core town of Knysna is in itself 70 kilometres from nowhere and the majority of people that wish to relocate here do not offer much in the way of disposable income for inward investment purposes nor do they encourage much economic growth outside of tourism. The downturn in the national economy has meant that development has virtually ceased and this in turn has led to a position whereby unless the position can be reversed quickly Knysna will be in terminal decline. For this reason Council has taken the decision to fast-track local economic development.

A number of measures have been implemented. The most successful has been the drive and emphasis by the Supply Chain department to fully implement Council's Supply Chain policy to target local contractors for Council business and paying an acceptable premium to use them. By the end of this financial year it is estimated that the local portion of Council's discretionary spend will have risen over the last two years by 39% from R77 million to R107 million. A very positive achievement.

Council has also introduced incentives aimed at subsidising, delaying or even waiving development contributions depending upon the type and locality of the development and last year it introduced a rebate to attract

new business by means of a rates holiday. Sadly these have not as yet been successful.

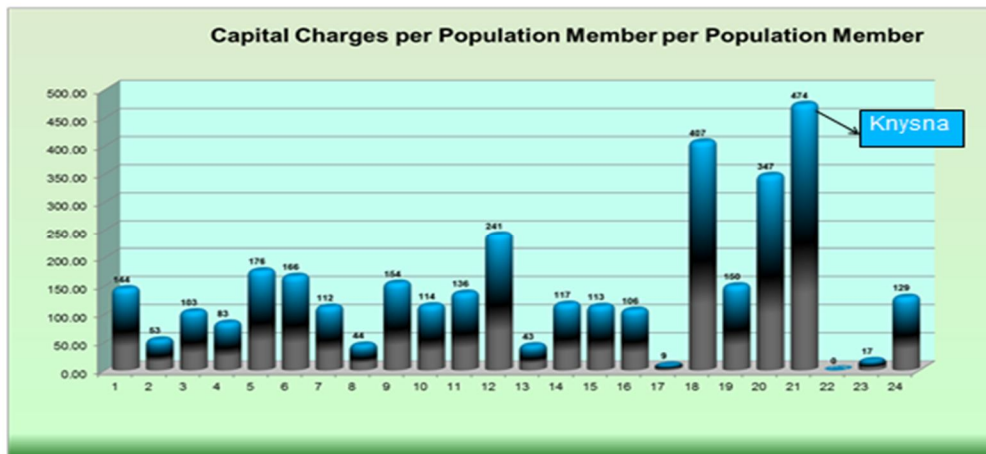
Financial position and MTREF strategy

The financial position of Knysna Municipality is set out in 'Table A6: Budgeted Financial Position'. It is projected that Council at the end of the 2013/14 financial year will close with an accumulated surplus of some R647 million. The reality of course is that this figure ultimately includes the value of our property, plant and equipment much of which are community assets and cannot easily be turned into cash. You cannot sell a road or a cemetery at the values placed on them. The only realistic figures to look at are those contained in 'Table A8: Cash backed reserves/accumulated surplus reconciliation' and specifically the surplus or shortfall figure. That shows the increased reserves requiring cash backing now stand at R47.3 million leaving a surplus figure of R9.2 million. Prioritising forward, this surplus is only moving sideways. It would be excellent if the surplus figure was much higher but Knysna municipality has always taken the position that our assets should be in the ground working for the community rather than in the bank providing no service delivery.

Budget Circular No. 66 issued by National Treasury for the financial year 2013/14 makes mention however of the fact that municipality's should look to having a cash reserve of three months. Whilst this sounds very good in theory the reality is that to achieve this Knysna will essentially have to remove some R100 million from the expenditure budget, or increase rates and tariffs by the same amount over the next 3 to 5 years. One has to question the timing of the suggestion bearing in mind that the Minister of Finance has recently budgeted to reduce the strategic reserve at national level by R23.5 billion in the next three years and that in a recent Financial Mail article the Minister questioned as to why business had "built cash reserves rather than invest in new and expanding operations". In other words he was suggesting businesses should perhaps follow the Knysna approach.

Cash Flow

For a number of years ratios have shown that Knysna is one of the highest geared municipality's in South Africa. In the Western Cape we are still the highest geared (see table below).



Essentially Knysna has a high debt to revenue ratio. This has been commented on by rating agencies and occasionally by Provincial Government but it has not been of concern because of our approach whereby the whole budget process is driven to ensure the cash flow is protected as far as possible. Nevertheless Council has followed the policy in recent years of trying to limit its borrowings as far as possible, precisely because of concerns regarding the economy. To-date, that policy has proven prudent and entirely correct, most especially in the recent and present economic downturn.

This means that at budget time Council has to take very hard decisions.

As stated previously the budget for the 2013/14 financial year for Knysna municipality is premised on a 93% payment level. This is based on the same levels as the current budget and is nearly two percentage points below the actual January 2013 level. The reasons for holding the basis at last years level are firstly, payment levels during financial year 2012/13 have swung between 90% and 96% with no discernible positive trend developing. Secondly, the ESKOM increase is above inflation, but more pertinently the incidence shift in property values and the concomitant concerns on payment levels. Budgeting at the levels of a 95% or 96% level simply cannot be justified. There is no growth in new housing development except at the very poor RDP end. New electricity connections in rate paying environments have halved each year from 400 in 2007/08 to only 10 in the first half of the current financial year (see table below). The number of properties on sale remains the highest in 15 years and business is still under extreme pressure. Recent business closures have reinforced the fragility of the Knysna economy.

NERSA Reporting- new connections

Financial Year	Formal connections	Housing connections
2007/08	400	405
2008/09	223	256
2009/10	92	241
2010/11	49	389
2011/12	37	233
2012/13	10	?

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Capital Budget

The capital budget for 2013/14 will total R76 million of which R42.9 million is funded from national and provincial grants, R3.7 million from public contributions and R29.4 million from internally generated funds and borrowings, which includes R2.3 million of unspent borrowings. Council is continuing the process begun last year of rebuilding and up-grading municipal buildings and assets including sports fields, libraries and halls.

An amount of R4.9 million has been placed on the budget for the refurbishment of the Main Library. The other major capital projects for the next year are R15.5 million for electricity, R10.6 million for roads, storm water and pavements, R13.6 million for water projects and R14 million for housing. All the above figures exclude VAT.

The recent success of the ward project system in conjunction with Councillors and Ward committees has prompted Council to repeat the exercise. For 2013/14 the capital projects in wards will remain at R200 000 per ward and the programme has been integrated with the ward based development programme. National Treasury insists that all the projects must be identified and specified in the budget if they are of a capital nature. The final projects and programmes will be included in the approved municipal budget and performance against the budget will be reviewed quarterly.

National Treasury has also indicated that a minimum of 40% of the capital budget should be for renewal as opposed to new infrastructure. The forthcoming budget indicates that renewal expenditure will amount to 44.3% (R33.7 million) of total capital expenditure. However, the following projects linked to the housing programme form part of new assets, are funded from government grants and total R23.7 million: internal services R14 million, Northern line electricity substation R5.3 million and Northern

line bulk water reticulation R4.4 million. This means that the renewal of existing assets makes up 44.3% of the capital budget, infrastructure for the housing program makes up 31% and only 24.7% is for other new assets. What this indicates is that the infrastructure demands being placed upon the municipality are reaching an unhealthy point. We are spending more money simply to stand still than we are to grow the municipality. This further reinforces the need to review and reduce expenditure on issues that are not our functions or are not basic services.

The table below highlights two indicators as taken from Table SA8 namely, those regarding capital charges and cost coverage. These indicators are two of the most critical that any potential investor or lender will look at, obviously in conjunction with issues such as payment levels etc.

%	2011/12	2012/13	2013/14	2014/15	2015/16
Capital charges to operating expenditure <small>Interest & Principal Paid /Operating Expenditure (%)</small>	4.8	6.3	6.8	6.4	5.7
Cost coverage <small>(Available cash + Investments)/monthly fixed operational expenditure</small>	1.7	1.5	1.3	1.5	2.0

The indicators show that the municipality is managing its obligations well and should remain capable of being able to borrow moneys from the capital market at competitive rates and when necessary for the period of the MTREF for the foreseeable future. The issue to pre-fund MIG expenditures thereby eliminating any cash flow worries remains an option we will look at but only when greater clarity is obtained in respect of the successor grant system to MIG.

Capital Expenditure Going Forward

The Council budget has now reached sufficient size that section 19 of the MFMA (Approval of Council Projects) read with Section 13 of the Municipal Budgets and Reporting Regulations (MBRR) become critical going forward. Read together they mean that any project where the total projected cost will exceed R50 million must be individually prior approved by Council and all future financial implications of the project, including the impacts on future assessment rates and/or tariffs, must be made known in advance.

Examples of such projects are the Estuary Programme and related wastewater treatment works issues, the Knysna River dam project, Heidevallei and indeed the capital amounts of any housing projects and the NDPG allocations.

The reason for ensuring the full implications are known is obviously sustainability but it also reinforces the reasoning behind national government increasing the equitable share and also for the proposal that 40% of the increase above CPI be channelled directly to repairs and maintenance and Councils CRR.

Economic Development

Some R2 million has been budgeted as a once-off in the Planning and Development Directorate to finalise the ISDF. This is, as said previously, the core Framework upon which Housing, Technical Services, Economic and Financial Planning will in future be based, as well as grounding future IDPs in a long term reality.

The ISDF will link seamlessly with the Neighbourhood Development Partnership Grant (NDPG) awarded by National Government. Council is also looking to bring greater clarity to the role the Expanded Public Works Programme (EPWP) can play in the municipality with its emphasis in job creation. The EPWP will be managed in the Economic Development Department but as with all externally funded programmes, reported on financially via the Finance Directorate. This ensures that there is no disjuncture in reporting to external funding providers and also ensures Council will not have audit issues in relation to accounting for grant expenditures.

Operating Expenditure

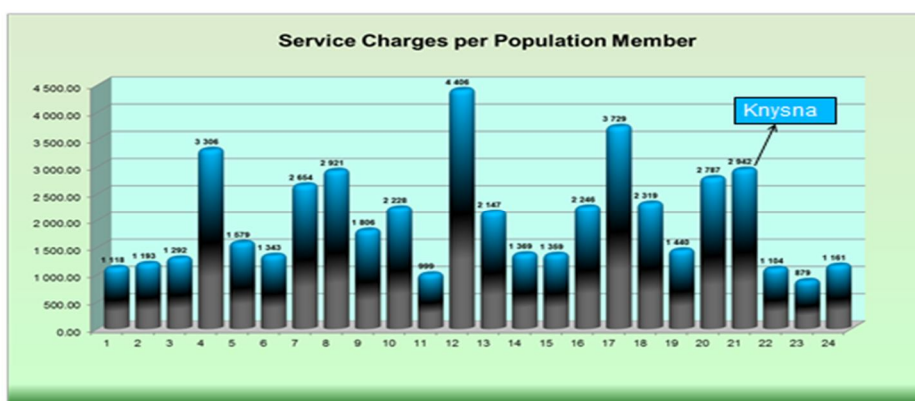
MFMA Circular No. 66 has also highlighted the following examples of non-priority expenditures that should be eliminated:

- i. excessive sponsorship of music festivals, beauty pageants and sporting events, including the purchase of tickets to events for councillors and/or officials;
- ii. public relations projects and activities that are not centred on actual service delivery or are not a municipal function (e.g. celebrations; gala dinners; commemorations, advertising and voter education);
- iii. LED projects that serve the narrow interests of only a small number of beneficiaries or fall within the mandates of other government departments such as the Department of Agriculture;
- iv. excessive catering for meetings and other events, including the use of public funds to buy alcoholic beverages;
- v. arranging workshops and events at expensive private venues, especially ones outside the municipality (as opposed to using the municipality's own venues);
- vi. excessive printing costs (instead of maximising the use of the municipality's website, including providing facilities for the public to access the website);
- vii. excessive luxurious office accommodation and office furnishings;

- viii. foreign travel by mayors, councillors and officials, particularly 'study tours';
- ix. excessive councillor and staff perks such as luxurious mayoral cars and houses, notebooks, IPADS and cell-phone allowances; travel and subsistence allowances. Municipalities are reminded that in terms of section 7 (1) of the Remuneration of Public Office-bearers Act, 1998 (Act No.20 of 1998) the Minister for Cooperative Governance and Traditional Affairs must determine the limit of salaries and allowances of the different members of municipal councils and any budget provision may not be outside this framework;
- x. excessive staff in the office of the mayor - particularly the appointment of political 'advisors' and 'spokespersons';
- xi. all donations to individuals that are not made in terms of the municipality's indigent policy or a bursary scheme; **for instance donations to cover funeral costs** (other than pauper burials which is a district municipality function);
- xii. costs associated with long-standing staff suspensions and the legal costs associated with not following due process when suspending or dismissing staff, as well as payment of severance packages or 'golden handshakes'; and
- xiii. the use of consultants to perform routine management tasks, and the payment of excessive fees to consultants.

National Treasury is also informing Councillors, municipal employees and rate and tax payers that municipality's must concentrate their spending effort on services that are meaningful and not indulgent. In other words this should be a direct service budget aimed at the people who live in municipalities and not the municipalities themselves.

Operating Revenue



As can be seen from the above table, Knysna already has the fourth highest service charges in total per capita in the Western Cape highlighting the concern to manage revenues.

Local government is in essence funded from three sources. Assessment rates, revenues from trading services (the majority from electricity) and transfers from national government. Some 93.4% of our total operating revenue comes from these sources with 64% from rates and electricity alone. There is therefore a very clear relationship which makes price changes very sensitive.

Tariff Implications of the Annual Budget

Electricity Tariff

The National Electricity Regulator (NERSA) has approved an increase in the bulk tariff from Eskom of 8%. National Treasury in MFMA Circular No. 67 advises "to limit electricity increases to between 7,5% to 8%" and that in regard to the Inclining Block Tariff (IBT) structure "maintain an appropriate balance between low income consumers and other domestic commercial and business customers and the financial interests of the municipality". Full details as to the implications of the increase can only be given when the NERSA guidelines are issued.

Eskom in its own guidelines have recommended increases by local government of 6%. Knysna has budgeted for an average 6.5% revenue increase but the individual tariff increases may differ from the average.

Municipal Services Accessibility Charge (MSAC)

The MSAC will be introduced as a monthly charge on the government electrification scheme, ie the 20 Amp prepaid system. This is in the areas that have no or limited billing for any rates and services other than electricity. The initial charge will be R30 per month from 1 January 2013.

Water Tariff

A recent survey undertaken on behalf of the Provincial Treasury has indicated that the domestic water tariffs of Knysna municipality are the highest of any B category municipality in the Western Cape. There are two reasons for this in that Knysna was the first municipality to experience water shortages in the province and the first to put in the high technology systems of desalination and reverse osmosis which are the future. The future tariff increases in our neighbours will soon begin to reflect ours. Secondly, Knysna is topographically inefficient with over 100 pump stations.

The water tariff increases will be 6% across the board.

2% of the increased tariff will again be allocated to the Capital Replacement Reserve (CRR) for water. National Treasury has decreed that all CRRs must be cash-backed and the anticipated costs associated with the water service, most specifically the need to expand the treatment works in

Knysna, means that monies must be set aside now to mitigate the future costs of the works.

Sewerage Tariff

The sewerage tariffs will all increase by 8%. In this instance 4% of the increased, revenue will be channelled to the CRR for the projected further up-grading/replacement of the wastewater treatment works next to the Knysna Estuary beginning in 2018.

Refuse Tariff

The refuse tariff will be increased by 6% for both domestic and business consumers. It should be remembered that 50% of the refuse charge for domestic consumers is already contained in the assessment rate payable.

Minor Tariffs

Minor tariffs will be increased by 7.5% on average unless specifically shown in the tariff book.

Availability Charges-Vacant land

No increases are proposed for the 2013-14 financial year but they will be increased by 4% in 2014-15 and 2015-16. The reason for not increasing them in 2013-14 is that in previous years there have been significant increases in these charges which is in line with Council's policy in regard to densification and not wishing land banking and speculation.

Augmentations

The water and sewerage augmentation charges will be increased by 7,5% for next year and the innovations introduced in the 2012/13 budget remain in place to encourage development. The electricity augmentation is formula driven and subject to NERSA.

A review to augmentations is also being looked at in line with the ISDF and discussions are taking place internally to move towards a better "built environment" and planning systems to encourage densification.

Council has adopted, in principle, the Lower Central Enhancement Study, which advocates the intensification of land uses in the Lower Central Area of Knysna Town. This document is currently being used as a guideline policy document in the adjudication of development applications in that area. The full scale implementation of the policy is dependent on the detailed assessment of potential traffic and parking impacts.

After assessments can be completed and after the mitigation of any negative impacts, an "overlay zone" may be introduced permitting increased bulk on the affected properties. Associated with any increased

property rights would be the requirement to pay a Densification Levy for those rights. This levy would normally be payable at the time of utilisation of the rights, however in order to raise funds to address infrastructural and aesthetic issues in the Lower Central Area, property owners will be incentivised, through a discount scheme, to pay in advance for the augmented property rights.

Assessment Rates

The increase in the rate in the rand will be 2% for domestic properties and for non-domestic properties.

A new rate in the rand will be brought in for minor accommodation establishments as defined in Council's rating policy. The minor accommodation rate will be managed in future years in conjunction with the phasing out of the domestic rebate mentioned below. The rate in the rand for these establishments from 1 July 2013 will be set at 4% above the current rate in the rand for domestic properties.

Assessment Rate Rebates

The rebate currently applied to domestic owners will be reduced from 20% to 15%. This is in line with National Government view that rebates should only apply in particular circumstances. It is the intention to completely phase out the domestic rebate over the next four budgets.

There will be an increase in the first value of property exempted from rates from R65 000 to R100 000.

The current Rural Rebate of 30% will be reduced to 25%. This must also be phased out. Assessment rates are a tax on property value. They are not for services rendered or not rendered by a municipality. There is therefore no justification in maintaining a two tier rebate system indefinitely.

The Rural Rebate will therefore be reduced by a minimum of 5% per annum until fully phased-out.

The current pensioner rebates will remain the same. They were significantly increased in recent years and the top level is well above the norm.

The green rebate will remain the same for the forthcoming financial year but will be replaced from 1 July 2014 with a Biodiversity rebate. The object of the Biodiversity rebate is to achieve the long term conservation of substantial areas of intact natural eco-systems. The effects of the rebate are as follows:

- 100% rebate for the portion of the property that is the basis for the rebate ("the nature area");
- 30% rebate for each residential property in respect of which there is a contractual commitment to contribute to the maintenance of the nature area.

The criteria for the rebate will include:

- a) The nature area must be no less than 25 ha.
- b) The nature area must be (preferably) a separate registered cadastral unit or, at the least, must have a servitude registered over it if it remains part of a larger unit.
- c) There must be a title deed condition or a condition in the deed of servitude that requires that the nature area cannot be developed for a period of at least 50 years.
- d) The nature area must be a registered nature reserve or must be recognised as part of a formally registered conservancy.
- e) There must be an environmental management plan formally endorsed by a statutory conservation agency covering the nature area.
- f) The environmental management plan must provide for a formal audit of the management of the nature area at least once every five years. The rebate will only be applicable if these audits are up to date and confirm strict compliance with the environmental management plan.
- g) The area covered by the all the residential properties for which the rebate is claimed, together with the associated residential infrastructure may be no more than 25% of the area of whole property (the nature area, residential properties and area covered by residential infrastructure combined).

The onus is on the property owner claiming the rebate to show that all the criteria have been met and costs associated with the meeting of the criteria are for the account of the property owner. A discussion paper will be issued in August 2013.

No change is proposed to the Heritage Rebate.

No change is proposed to the New Business Rebate.

National, Provincial and District priorities

The National, Provincial and District Context

The Municipality's budget must always be seen within the context of the policies and financial priorities of National and Provincial government. All spheres of Government are partners in meeting the service delivery challenges we face in Knysna and the municipality cannot meet these challenges alone. South Africa has achieved considerable success in reaching the current level of macroeconomic stability notwithstanding the current world economic situation, but our own local economy is still plagued with high levels of unemployment and poverty.

The following table shows the allocations to Knysna Municipality as set out in the National Division of Revenue Bill for 2013 in the MTREF period;

National Government

Allocations 2013/14 - 2014/15			
	Medium Term Estimates		
	2013/14 Allocation (R'000)	2014/15 Allocation (R'000)	2015/16 Allocation (R'000)
Total Allocation	68 417	74 966	88 767
Equitable share	35 982	44 920	56 304
Infrastructure	30 245	27 662	29 996
Capacity building and restructuring	2 190	2 384	2 467

Provincial Government

Allocations 2013/14 - 2014/15			
	Medium Term Estimates		
	2013/14 Allocation (R'000)	2014/15 Allocation (R'000)	2015/6 Allocation (R'000)
<i>Total Provincial Transfers to Knysna</i>	<i>56 345</i>	<i>38 981*</i>	<i>35 702*</i>

* Estimated figure as Housing excluded in Provincial Gazette for the outer years

Conclusion

The 2013/14 budget for Knysna Municipality is in line with the dictates of the National Treasury in that it is an austerity budget. Knysna remains a tourist venue and therefore closely subject to national economic conditions. Eskom in conjunction with the effect of the incidence shift

towards lower property values continues to raise concerns on payment levels and financial sustainability going forward, continues to impact upon municipal payment levels and compounds the negative effects of the economic downturn.

Section 4 - Annual Budget Tables

The intention of this Section is two-fold.

Firstly, the following tables form the basis of the Council resolution approving the annual budget for 2013/2014:

- Table A2: Budgeted Financial Performance (expenditure by standard classification)
- Table A3: Budgeted Financial Performance (expenditure by municipal vote)
- Table A4: Budgeted Financial Performance (revenue by source)
- Table A5: Budgeted Capital Expenditure for both multi-year and single year appropriations by vote, standard classification and funding

Secondly, this section presents and explains the various tables that must be compiled as required by National Treasury. Some of the tables are variations on a theme which will allow NT to put out macro statistics. Whilst this is a good practice, it can become a tad repetitive at the micro or local level. It has therefore been decided to only comment on a table when there is something important or relevant to say.

Table A1 - Budget Summary

WC048 Knysna - Table A1 Consolidated Budget Summary

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1	Budget Year +2
R thousands										
Financial Performance										
Property rates	110 522	118 810	127 721	143 391	146 252	146 252	146 252	155 182	164 567	174 675
Service charges	175 581	202 018	226 549	247 930	247 930	247 930	247 930	256 197	272 717	290 381
Investment revenue	5 876	5 915	6 667	7 701	7 701	7 701	7 701	8 309	9 934	11 436
Transfers recognised - operational	61 732	62 943	89 231	70 368	83 345	83 345	83 345	81 877	73 911	88 622
Other own revenue	26 929	70 203	57 277	19 011	22 867	22 867	22 867	26 557	27 647	29 676
Total Revenue (excluding capital transfers and contributions)	380 640	459 888	507 444	488 401	508 095	508 095	508 095	528 123	548 775	594 789
Employee costs	114 453	125 015	139 414	156 091	157 900	158 024	158 024	168 789	181 603	192 385
Remuneration of councillors	4 302	4 588	5 619	6 078	6 078	5 954	5 954	6 348	6 747	7 158
Depreciation & asset impairment	87 695	18 823	148 907	21 910	21 910	21 910	21 910	23 655	22 670	22 413
Finance charges	16 572	17 193	16 694	16 309	16 309	16 309	16 309	17 055	18 171	21 286
Materials and bulk purchases	82 955	100 201	124 415	133 928	134 260	134 260	134 260	142 946	154 050	166 015
Transfers and grants	5 357	5 843	5 784	5 461	5 507	5 507	5 507	5 642	5 644	5 727
Other expenditure	156 111	130 692	251 768	149 823	160 934	160 934	160 934	168 055	153 759	160 358
Total Expenditure	467 446	402 355	692 601	489 599	502 898	502 898	502 898	532 490	542 644	575 342
Surplus/(Deficit)	(86 806)	57 534	(185 156)	(1 198)	5 197	5 197	5 197	(4 367)	6 131	19 447
Transfers recognised - capital	65 195	37 711	30 679	36 328	39 478	39 478	39 478	42 885	40 036	35 847
Contributions recognised - capital & contributed a	-	-	777	-	-	-	-	3 717	-	-
Surplus/(Deficit) after capital transfers & contributions	(21 611)	95 245	(153 701)	35 130	44 675	44 675	44 675	42 235	46 167	55 294
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(21 611)	95 245	(153 701)	35 130	44 675	44 675	44 675	42 235	46 167	55 294
Capital expenditure & funds sources										
Capital expenditure	99 593	54 213	60 318	71 083	70 130	70 130	70 130	75 959	61 284	49 215
Transfers recognised - capital	65 195	37 711	30 679	36 328	39 478	39 478	39 478	42 885	40 036	35 847
Public contributions & donations	-	-	777	-	-	-	-	3 717	-	-
Borrowing	26 261	9 892	13 094	20 375	17 993	17 993	17 993	15 487	9 050	6 890
Internally generated funds	8 137	6 610	15 768	14 380	12 659	12 659	12 659	13 870	12 198	6 478
Total sources of capital funds	99 593	54 213	60 318	71 083	70 130	70 130	70 130	75 959	61 284	49 215
Financial position										
Total current assets	101 894	131 968	129 858	93 062	115 002	115 002	115 002	109 589	120 760	153 174
Total non current assets	965 426	943 005	846 014	1 166 092	902 883	902 883	902 883	957 548	998 737	1 028 346
Total current liabilities	83 028	89 502	91 197	79 284	89 284	89 284	89 284	93 418	91 920	94 685
Total non current liabilities	209 988	231 714	236 725	228 392	228 392	228 392	228 392	231 274	238 965	242 929
Community wealth/Equity	774 304	753 757	647 950	951 478	700 210	700 210	700 210	742 444	788 611	843 905
Cash flows										
Net cash from (used) operating	66 317	89 897	69 026	69 810	81 552	81 552	81 552	79 809	79 134	81 271
Net cash from (used) investing	(98 786)	(54 777)	(62 688)	(81 115)	(80 162)	(80 162)	(80 162)	(78 125)	(63 613)	(51 727)
Net cash from (used) financing	3 828	5 411	(8 144)	(9 423)	(9 423)	(9 423)	(9 423)	(6 191)	(6 541)	(4 044)
Cash/cash equivalents at the year end	16 778	57 309	55 503	25 530	47 470	47 470	47 470	42 963	51 943	77 442
Cash backing/surplus reconciliation										
Cash and investments available	30 073	72 767	72 887	52 485	74 425	74 425	74 425	72 344	83 968	112 350
Application of cash and investments	(4 048)	39 685	43 921	34 255	47 387	49 722	72 387	63 095	74 190	101 559
Balance - surplus (shortfall)	34 122	33 081	28 967	18 230	27 038	24 703	2 038	9 249	9 778	10 791
Asset management										
Asset register summary (WDV)	949 482	924 682	825 565	1 136 040	872 802	872 802	872 802	925 136	963 750	990 552
Depreciation & asset impairment	87 695	18 823	148 907	21 910	21 910	21 910	21 910	23 655	22 670	22 413
Renewal of Existing Assets	33 836	21 845	35 188	41 520	37 721	37 721	37 721	33 669	16 390	14 922
Repairs and Maintenance	17 157	18 091	22 025	31 223	28 812	28 812	28 812	34 713	36 997	39 179
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	31 739	33 666	37 202	37 817	47 026	47 026	47 026	41 947	37 198	31 872
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	0	0	-	-	-	-	-	-	-

Total revenue before capital transfers and contributions will increase by 8.1% from last year's original budget and 3.9% from the final estimate. Expenditure will have risen 8.8% and 5.9% on the same basis.

Employee costs have risen by 6.9% on the 2012/13 adjustment budget figure. This includes an annual increase of 6.85% on basic remuneration however it also includes the phased-in filling of vacant posts based on a recruitment program determined by Directors and the Human Resources Department. Without this approach the increase in staff costs would be in excess of 9% on the Adjustments Budget and would require another 2.5% rates rise.

The repairs and maintenance budget for 2013/14 will increase by 20.5% on the adjusted budget figure for 2012/13.

Table A2 - Budgeted Financial Performance (by standard classification)

WC048 Knysna - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		136 039	190 855	187 031	164 694	167 977	167 977	177 884	191 051	205 234
Executive and council		10 635	56 626	37 772	5 986	6 007	6 007	6 938	8 653	10 798
Budget and treasury office		119 247	127 852	137 945	154 391	157 602	157 602	166 942	178 155	189 858
Corporate services		6 158	6 377	11 313	4 317	4 368	4 368	4 004	4 243	4 578
<i>Community and public safety</i>		46 096	44 459	71 761	52 394	70 034	70 034	68 814	53 320	56 405
Community and social services		1 381	1 275	1 466	3 624	2 685	2 685	9 313	7 287	6 317
Sport and recreation		1 545	873	1 031	966	1 026	1 026	1 011	1 056	1 104
Public safety		4 385	2 539	7 828	3 583	7 231	7 231	12 008	13 949	14 092
Housing		38 785	39 772	61 435	44 221	59 092	59 092	46 483	31 028	34 892
Health		-	-	0	-	-	-	-	-	-
<i>Economic and environmental services</i>		16 559	6 723	7 748	9 505	7 858	7 858	21 244	15 267	8 040
Planning and development		2 263	1 869	1 893	1 945	2 132	2 132	3 226	2 325	2 481
Road transport		14 296	4 764	5 855	7 560	5 726	5 726	18 018	12 942	5 559
Environmental protection		-	90	-	-	-	-	-	-	-
<i>Trading services</i>		247 142	255 563	272 361	298 136	301 704	301 704	306 783	329 173	360 957
Electricity		126 129	146 953	172 645	191 287	192 787	192 787	199 912	212 953	231 261
Water		91 562	68 900	50 357	60 531	60 441	60 441	66 685	67 117	72 138
Waste water management		12 719	21 278	28 846	24 783	26 941	26 941	17 024	23 273	29 238
Waste management		16 733	18 431	20 513	21 535	21 535	21 535	23 162	25 831	28 320
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	445 835	497 599	538 900	524 729	547 573	547 573	574 725	588 811	630 636
Expenditure - Standard										
<i>Governance and administration</i>		208 137	108 833	336 097	141 571	143 357	143 357	141 558	147 251	156 229
Executive and council		127 901	35 046	256 819	36 108	37 191	37 191	36 382	37 832	39 479
Budget and treasury office		28 784	25 918	30 939	41 125	42 084	42 084	40 444	42 186	43 655
Corporate services		51 452	47 869	48 338	64 338	64 081	64 081	64 733	67 233	73 094
<i>Community and public safety</i>		82 824	84 803	105 799	86 593	98 760	98 760	91 027	86 455	92 808
Community and social services		7 423	8 420	8 774	10 146	10 268	10 268	11 909	13 194	13 990
Sport and recreation		8 406	10 513	11 719	13 613	12 108	12 108	12 824	13 670	14 467
Public safety		14 635	17 254	21 164	19 428	21 980	21 980	24 055	25 675	27 366
Housing		49 655	45 458	60 762	39 726	50 725	50 725	38 330	29 765	32 582
Health		2 706	3 159	3 381	3 679	3 679	3 679	3 908	4 152	4 402
<i>Economic and environmental services</i>		23 198	25 601	30 270	30 329	31 786	31 786	42 705	38 522	40 142
Planning and development		4 489	5 440	6 461	6 493	8 061	8 061	10 248	10 074	10 677
Road transport		18 115	19 292	22 783	22 091	21 981	21 981	31 076	26 982	27 912
Environmental protection		594	869	1 026	1 745	1 745	1 745	1 381	1 466	1 554
<i>Trading services</i>		153 287	183 118	220 435	231 106	228 994	228 994	257 200	270 415	286 164
Electricity		93 223	110 317	136 857	157 603	155 233	155 233	178 816	187 676	199 251
Water		29 722	35 152	40 187	38 034	37 883	37 883	39 204	41 144	42 959
Waste water management		16 031	15 259	21 495	17 922	17 832	17 832	18 663	20 087	21 532
Waste management		14 311	22 390	21 896	17 548	18 045	18 045	20 516	21 508	22 421
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	467 446	402 355	692 601	489 599	502 898	502 898	532 490	542 644	575 342
Surplus/(Deficit) for the year		(21 611)	95 245	(153 701)	35 130	44 675	44 675	42 235	46 167	55 294

As mentioned previously, included in the new budget is a once-off allocation of R2 million for the ISDF and also included are increases both for road maintenance and cleansing. Road maintenance is an issue in every municipality and ultimately it is a simple matter of resource prioritisation. Cleansing has social and personal aspects. If people are not prepared to assist at a personal level then essentially we are looking at fruitless and wasteful expenditure going forward. Clean-ups are not municipal exercises in job creation.

Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

WC048 Knysna - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote											
Vote 1 - Executive & Council	1		10 635	56 626	37 772	5 986	6 007	6 007	6 938	8 653	10 798
Vote 2 - Corporate Services			3 277	2 664	2 668	3 147	3 171	3 171	3 190	3 316	3 450
Vote 3 - Financial Services			119 275	128 001	138 068	154 418	157 629	157 629	166 969	178 182	189 885
Vote 4 - Strategic Services			1 643	154	0	-	-	-	-	-	-
Vote 5 - Planning & Development			41 068	44 042	71 095	46 166	61 224	61 224	49 708	33 353	37 374
Vote 6 - Community Services			26 090	27 827	35 538	33 806	36 801	36 801	49 254	50 635	53 907
Vote 7 - Electrical Services			128 368	147 030	172 687	191 287	192 787	192 787	200 412	214 853	231 761
Vote 8 - Technical Services			115 480	91 256	81 072	89 919	89 954	89 954	98 254	99 819	103 461
Total Revenue by Vote	2		445 835	497 599	538 900	524 729	547 573	547 573	574 725	588 811	630 636
Expenditure by Vote to be appropriated											
Vote 1 - Executive & Council	1		127 901	35 046	256 819	36 108	37 191	37 191	36 382	37 832	39 479
Vote 2 - Corporate Services			15 068	16 244	18 642	25 628	25 814	25 814	24 768	25 825	27 118
Vote 3 - Financial Services			34 102	30 872	36 648	49 286	50 073	50 073	50 391	52 928	56 607
Vote 4 - Strategic Services			10 807	3 048	-	-	-	-	-	-	-
Vote 5 - Planning & Development			56 691	55 113	71 758	52 184	63 571	63 571	54 355	44 631	48 275
Vote 6 - Community Services			54 057	69 546	75 316	73 591	75 024	75 024	81 302	86 758	92 177
Vote 7 - Electrical Services			97 596	115 362	141 933	163 646	162 742	162 742	185 779	195 044	207 053
Vote 8 - Technical Services			71 224	77 124	91 484	89 156	88 483	88 483	99 513	99 627	104 632
Total Expenditure by Vote	2		467 446	402 355	692 601	489 599	502 898	502 898	532 490	542 644	575 342
Surplus/(Deficit) for the year	2		(21 611)	95 245	(153 701)	35 130	44 675	44 675	42 235	46 167	55 294

The various points of note within this table are the following.

Revenue

- Vote 3 - Financial Services: The main increase is obviously as a result of the impact of the domestic rebate reduction and this can also be noted in the outer years.
- Vote 6 - Community Services: The impact of traffic fine revenues.
- Vote 7 - Electrical Services: The growth in revenue is as a direct result of increases in tariffs linked to the increased tariff from Eskom.
- Vote 8 - Technical Services: Main increase is as a result of the increased grant allocated by provincial government for the Nekkies intersection.

Expenditure

- Vote 5 - Planning & Development: The impact of provincial funding received for housing and the once-off ISDF.
- Vote 6 - Community Services: The cleansing program and contract staff conversion.
- Vote 7 - Electrical Services: Primarily as a result of the Eskom tariff increases and also the increased R & M required from NERSA.

Table A4 - Budgeted Financial Performance (revenue and expenditure)

WC048 Knysna - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue &		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source												
Property rates	2		108 597	116 791	125 364	140 834	143 695	143 695	143 695	152 574	161 841	171 813
Property rates - penalties & collection charges			1 926	2 019	2 356	2 557	2 557	2 557	2 557	2 608	2 726	2 862
Service charges - electricity revenue	2		117 077	138 946	160 116	178 007	178 007	178 007	178 007	182 411	195 069	208 610
Service charges - water revenue	2		35 479	37 925	40 656	43 113	43 113	43 113	43 113	45 492	47 732	50 082
Service charges - sanitation revenue	2		8 460	9 121	9 632	10 001	10 001	10 001	10 001	10 619	11 378	12 193
Service charges - refuse revenue	2		11 433	12 715	13 179	13 590	13 590	13 590	13 590	14 281	14 975	15 703
Service charges - other			3 132	3 310	2 966	3 219	3 219	3 219	3 219	3 393	3 563	3 793
Rental of facilities and equipment			3 972	4 069	3 500	4 598	4 598	4 598	4 598	4 745	5 027	5 255
Interest earned - external investments			5 876	5 915	6 667	7 701	7 701	7 701	7 701	8 309	9 934	11 436
Interest earned - outstanding debtors			3 777	3 873	4 551	4 034	4 034	4 034	4 034	3 192	3 281	3 374
Dividends received			-	-	-	-	-	-	-	-	-	-
Fines			2 125	2 338	7 677	3 506	7 091	7 091	7 091	11 369	11 912	13 458
Licences and permits			1 379	1 719	1 843	1 798	1 798	1 798	1 798	1 902	1 993	2 090
Agency services			1 689	1 716	1 774	1 691	1 691	1 691	1 691	1 700	1 709	1 718
Transfers recognised - operational			61 732	62 943	89 231	70 368	83 345	83 345	83 345	81 877	73 911	88 622
Other revenue	2		13 744	54 946	37 889	3 198	3 469	3 469	3 469	3 449	3 475	3 481
Gains on disposal of PPE			243	1 541	43	186	186	186	186	200	250	300
Total Revenue (excluding capital transfers and contributions)			380 640	459 888	507 444	488 401	508 095	508 095	508 095	528 123	548 775	594 789
Expenditure By Type												
Employee related costs	2		114 453	125 015	139 414	156 091	157 900	158 024	158 024	168 789	181 603	192 385
Remuneration of councillors			4 302	4 588	5 619	6 078	6 078	5 954	5 954	6 348	6 747	7 158
Debt impairment	3		12 107	15 952	25 142	20 220	20 220	20 220	20 220	28 454	24 492	22 354
Depreciation & asset impairment	2		87 695	18 823	148 907	21 910	21 910	21 910	21 910	23 655	22 670	22 413
Finance charges			16 572	17 193	16 694	16 309	16 309	16 309	16 309	17 055	18 171	21 286
Bulk purchases	2		69 092	85 586	107 621	119 175	119 175	119 175	119 175	127 000	137 160	148 132
Other materials	8		13 863	14 615	16 794	14 753	15 085	15 085	15 085	15 946	16 890	17 883
Contracted services			12 220	13 063	15 363	15 072	15 288	15 288	15 288	20 452	21 707	23 015
Transfers and grants			5 357	5 843	5 784	5 461	5 507	5 507	5 507	5 642	5 644	5 727
Other expenditure	4, 5		131 784	101 139	210 757	114 531	125 426	125 426	125 426	119 149	107 560	114 989
Loss on disposal of PPE			-	538	506	-	-	-	-	-	-	-
Total Expenditure			467 446	402 355	692 601	489 599	502 898	502 898	502 898	532 490	542 644	575 342
Surplus/(Deficit)												
			(86 806)	57 534	(185 156)	(1 198)	5 197	5 197	5 197	(4 367)	6 131	19 447
Transfers recognised - capital	6		65 195	37 711	30 679	36 328	39 478	39 478	39 478	42 885	40 036	35 847
Contributions recognised - capital			-	-	777	-	-	-	-	3 717	-	-
Contributed assets			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			(21 611)	95 245	(153 701)	35 130	44 675	44 675	44 675	42 235	46 167	55 294
Taxation			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation			(21 611)	95 245	(153 701)	35 130	44 675	44 675	44 675	42 235	46 167	55 294
Attributable to minorities			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			(21 611)	95 245	(153 701)	35 130	44 675	44 675	44 675	42 235	46 167	55 294
Share of surplus/ (deficit) of associate	7		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year			(21 611)	95 245	(153 701)	35 130	44 675	44 675	44 675	42 235	46 167	55 294

The issues of note on this table are (original budget to new budget):

- 8.1% increase in employee costs which incorporates the contract staff. Staff costs now amount to 31.7% of operating expenditure
- 40.7% increase in debt impairment
- 6.6% increase in bulk purchases
- 35.7% increase in contracted costs

(R '000)	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Bulk charge	85 586	107 621	119 175	127 000	137 160	148 132
Electricity revenue	138 946	160 116	178 007	182 411	195 069	208 610
% bulk/rev	61.6	67.2	66.9	69.6	70.3	71.0

Once again the most interesting element in the above table is the percentage of electricity bulk purchases to electricity revenue. There are many who accuse the municipality of exploiting the electricity tariff to generate higher “profits”. This table (figures taken from A4 above) shows the complete opposite and that Knysna has done exactly what was asked of it by NERSA and held tariffs down—thereby putting added pressure back onto the rates.

The table below shows the relationship between property rates and employee costs since 2010/11 through the duration of the MTREF.

(R '000)	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Property rates	116 791	125 364	140 834	152 574	161 841	171 813
Employee costs	125 015	139 414	156 091	168 789	181 603	192 385
% Rates/ECs	93.4	89.9	90.2	90.4	89.1	89.3

Council had stabilised the relationship between rates and salaries at approximately 90%. However, The MTREF is now indicating that even with very strict staff monitoring the ratio at 90% is coming under stress. This is at the expense of service delivery.

Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding

WC048 Knysna - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue &		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure - Vote										
Multi-year expenditure to be appropriated										
Vote 1 - Executive & Council	-	-	535	1 000	465	465	465	1 730	-	-
Vote 2 - Corporate Services	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services	-	-	1 063	5 892	450	450	450	1 502	-	-
Vote 4 - Strategic Services	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development	1 818	4 015	10 856	10 000	12 281	12 281	12 281	14 000	9 333	10 500
Vote 6 - Community Services	-	-	-	-	-	-	-	-	-	-
Vote 7 - Electrical Services	6 592	1 098	6 011	2 573	2 438	2 438	2 438	1 500	500	500
Vote 8 - Technical Services	4 336	16 995	16 066	17 721	20 568	20 568	20 568	13 073	15 166	11 671
Capital multi-year expenditure sub-total	12 746	22 108	34 531	37 186	36 202	36 202	36 202	31 805	24 999	22 671
Single-year expenditure to be appropriated										
Vote 1 - Executive & Council	1 835	354	532	2 502	1 802	1 802	1 802	2 048	2 045	52
Vote 2 - Corporate Services	32	202	240	24	24	24	24	80	28	31
Vote 3 - Financial Services	701	3 233	1 739	615	608	608	608	642	660	713
Vote 4 - Strategic Services	4 698	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development	2 205	3 164	3 788	2 232	3 063	3 063	3 063	4 617	60	64
Vote 6 - Community Services	1 471	587	2 599	3 923	5 195	5 195	5 195	13 277	9 569	4 505
Vote 7 - Electrical Services	6 823	4 431	7 099	13 143	12 519	12 519	12 519	14 456	9 671	9 752
Vote 8 - Technical Services	69 081	20 135	9 790	11 458	10 717	10 717	10 717	9 034	14 252	11 427
Capital single-year expenditure sub-total	86 847	32 106	25 787	33 897	33 928	33 928	33 928	44 154	36 285	26 544
Total Capital Expenditure - Vote	99 593	54 213	60 318	71 083	70 130	70 130	70 130	75 959	61 284	49 215
Capital Expenditure - Standard										
Governance and administration	7 557	7 766	12 819	10 583	4 316	4 316	4 316	7 072	3 433	1 551
Executive and council	1 835	354	1 067	3 502	2 267	2 267	2 267	3 778	2 045	52
Budget and treasury office	54	634	1 256	1 515	502	502	502	1 569	70	76
Corporate services	5 668	6 777	10 496	5 566	1 547	1 547	1 547	1 725	1 318	1 423
Community and public safety	6 445	6 561	8 005	14 335	18 261	18 261	18 261	27 149	17 257	14 361
Community and social services	353	58	253	1 903	1 080	1 080	1 080	10 099	4 197	3 422
Sport and recreation	31	-	26	240	1 877	1 877	1 877	500	3 027	439
Public safety	2 071	908	934	-	-	-	-	2 100	700	-
Housing	3 990	5 595	6 792	12 192	15 304	15 304	15 304	14 450	9 333	10 500
Health	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	12 874	1 470	5 370	3 821	3 314	3 314	3 314	10 629	10 491	1 246
Planning and development	26	1	-	-	-	-	-	-	-	-
Road transport	12 848	1 456	5 370	3 821	3 314	3 314	3 314	6 512	10 491	1 246
Environmental protection	-	13	-	-	-	-	-	4 117	-	-
Trading services	72 717	38 417	34 123	42 344	44 239	44 239	44 239	31 109	30 103	32 057
Electricity	11 486	4 717	13 054	15 716	14 957	14 957	14 957	15 956	10 171	10 252
Water	59 943	25 869	5 285	10 235	9 669	9 669	9 669	13 603	14 032	14 249
Waste water management	485	7 712	14 820	14 893	17 944	17 944	17 944	1 550	4 620	7 556
Waste management	803	120	963	1 500	1 669	1 669	1 669	-	1 280	-
Other	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	99 593	54 213	60 318	71 083	70 130	70 130	70 130	75 959	61 284	49 215
Funded by:										
National Government	62 777	33 163	27 112	25 870	25 917	25 917	25 917	24 969	23 476	25 347
Provincial Government	1 850	3 457	3 328	10 458	13 335	13 335	13 335	17 916	16 560	10 500
District Municipality	-	200	-	-	-	-	-	-	-	-
Other transfers and grants	567	891	239	-	226	226	226	-	-	-
Transfers recognised - capital	65 195	37 711	30 679	36 328	39 478	39 478	39 478	42 885	40 036	35 847
Public contributions & donations	-	-	777	-	-	-	-	3 717	-	-
Borrowing	26 261	9 892	13 094	20 375	17 993	17 993	17 993	15 487	9 050	6 890
Internally generated funds	8 137	6 610	15 768	14 380	12 659	12 659	12 659	13 870	12 198	6 478
Total Capital Funding	99 593	54 213	60 318	71 083	70 130	70 130	70 130	75 959	61 284	49 215

Table A6 – Budgeted Financial Position

The following three tables namely A6, A7 and A8 below are probably the most important in this whole document. As a result all comments have been reserved until after table A8 and refer to all three of the tables.

WC048 Knysna - Table A6 Consolidated Budgeted Financial Position

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue &		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
ASSETS										
Current assets										
Cash	782	26 231	25 161	12 723	22 921	22 921	22 921	12 963	16 743	32 242
Call investment deposits	26 182	31 078	30 342	12 807	24 548	24 548	24 548	30 000	35 200	45 200
Consumer debtors	59 761	62 932	62 765	62 058	62 058	62 058	62 058	60 670	62 338	68 717
Other debtors	13 367	7 370	3 424	3 237	3 237	3 237	3 237	3 561	3 917	4 273
Current portion of long-term receivables	118	63	202	65	65	65	65	70	75	80
Inventory	1 685	4 294	7 965	2 172	2 172	2 172	2 172	2 324	2 486	2 661
Total current assets	101 894	131 968	129 858	93 062	115 002	115 002	115 002	109 589	120 760	153 174
Non current assets										
Long-term receivables	463	467	633	445	445	445	445	380	310	235
Investments	13 295	15 458	17 385	26 955	26 955	26 955	26 955	29 381	32 025	34 908
Investment property	142 103	198 067	134 998	160 441	134 998	134 998	134 998	134 998	134 998	134 998
Property, plant and equipment	807 201	725 797	689 897	975 553	737 164	737 164	737 164	789 510	828 166	855 010
Intangible	178	818	669	46	669	669	669	627	585	543
Other non-current assets	2 187	2 398	2 432	2 652	2 652	2 652	2 652	2 652	2 652	2 652
Total non current assets	965 426	943 005	846 014	1 166 092	902 883	902 883	902 883	957 548	998 737	1 028 346
TOTAL ASSETS	1 067 320	1 074 973	975 872	1 259 154	1 017 885	1 017 885	1 017 885	1 067 137	1 119 496	1 181 520
LIABILITIES										
Current liabilities										
Bank overdraft	10 186	-	-	-	-	-	-	-	-	-
Borrowing	14 458	17 181	17 259	16 678	16 678	16 678	16 678	16 030	11 514	11 588
Consumer deposits	8 475	9 103	9 289	10 774	10 774	10 774	10 774	11 852	13 037	14 080
Trade and other payables	35 736	42 729	49 338	36 544	46 544	46 544	46 544	48 721	48 873	49 040
Provisions	14 174	20 490	15 312	15 287	15 287	15 287	15 287	16 816	18 497	19 977
Total current liabilities	83 028	89 502	91 197	79 284	89 284	89 284	89 284	93 418	91 920	94 685
Non current liabilities										
Borrowing	155 997	159 162	149 548	141 016	141 016	141 016	141 016	134 396	131 186	126 025
Provisions	53 992	72 552	87 176	87 376	87 376	87 376	87 376	96 878	107 779	116 905
Total non current liabilities	209 989	231 714	236 725	228 392	228 392	228 392	228 392	231 274	238 965	242 929
TOTAL LIABILITIES	293 017	321 216	327 922	307 676	317 676	317 676	317 676	324 693	330 885	337 614
NET ASSETS	774 304	753 757	647 950	951 478	700 210	700 210	700 210	742 444	788 611	843 905
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)	769 883	734 142	582 644	917 600	615 241	615 241	590 241	647 283	683 347	708 012
Reserves	4 420	19 615	65 307	33 879	84 969	84 969	109 969	95 162	105 264	135 893
Minorities' interests	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	774 304	753 757	647 950	951 478	700 210	700 210	700 210	742 444	788 611	843 905

Table A7 - Budgeted Cash Flows

WC048 Knysna - Table A7 Consolidated Budgeted Cash Flows

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other	290 103	329 207	353 832	385 200	391 917	391 917	391 917	411 608	435 653	462 856
Government - operating	61 732	62 943	89 231	70 053	83 030	83 030	83 030	81 877	73 911	88 622
Government - capital	40 529	37 711	30 679	35 964	39 114	39 114	39 114	42 885	40 036	35 847
Interest	9 653	5 915	6 667	11 735	11 735	11 735	11 735	10 764	12 446	13 922
Payments										
Suppliers and employees	(313 777)	(322 843)	(388 913)	(411 372)	(422 474)	(422 474)	(422 474)	(446 677)	(462 169)	(493 680)
Finance charges	(16 567)	(17 193)	(16 686)	(16 309)	(16 309)	(16 309)	(16 309)	(15 006)	(15 098)	(20 569)
Transfers and Grants	(5 357)	(5 843)	(5 784)	(5 461)	(5 461)	(5 461)	(5 461)	(5 642)	(5 644)	(5 727)
NET CASH FROM/(USED) OPERATING ACTIVITIES	66 317	89 897	69 026	69 810	81 552	81 552	81 552	79 809	79 134	81 271
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	2 572	1 541	43	186	186	186	186	200	250	300
Decrease (increase) other non-current receivables	(70)	729	(276)	58	58	58	58	60	65	70
Decrease (increase) in non-current investments	(1 694)	(3 203)	(2 437)	(10 275)	(10 275)	(10 275)	(10 275)	(2 426)	(2 644)	(2 882)
Payments										
Capital assets	(99 593)	(53 845)	(60 018)	(71 083)	(70 130)	(70 130)	(70 130)	(75 959)	(61 284)	(49 215)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(98 786)	(54 777)	(62 688)	(81 115)	(80 162)	(80 162)	(80 162)	(78 125)	(63 613)	(51 727)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Borrowing long term/refinancing	15 343	20 111	8 254	4 759	4 759	4 759	4 759	11 944	8 580	6 640
Increase (decrease) in consumer deposits	292	629	185	979	979	979	979	1 077	1 185	1 043
Payments										
Repayment of borrowing	(11 807)	(15 329)	(16 583)	(15 162)	(15 162)	(15 162)	(15 162)	(19 212)	(16 306)	(11 727)
NET CASH FROM/(USED) FINANCING ACTIVITIES	3 828	5 411	(8 144)	(9 423)	(9 423)	(9 423)	(9 423)	(6 191)	(6 541)	(4 044)
NET INCREASE/ (DECREASE) IN CASH HELD	(28 641)	40 531	(1 806)	(20 728)	(8 033)	(8 033)	(8 033)	(4 506)	8 980	25 499
Cash/cash equivalents at the year end:	45 419	16 778	57 309	46 257	55 503	55 503	55 503	47 470	42 963	51 943
Cash/cash equivalents at the year end:	16 778	57 309	55 503	25 530	47 470	47 470	47 470	42 963	51 943	77 442

Table A8 - Cash backed reserves/accumulated surplus reconciliation

WC048 Knysna - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Cash and investments available										
Cash/cash equivalents at the year end	16 778	57 309	55 503	25 530	47 470	47 470	47 470	42 963	51 943	77 442
Other current investments > 90 days	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Non current assets - Investments	13 295	15 458	17 385	26 955	26 955	26 955	26 955	29 381	32 025	34 908
Cash and investments available:	30 073	72 767	72 887	52 485	74 425	74 425	74 425	72 344	83 968	112 350
Application of cash and investments										
Unspent conditional transfers	8 414	5 634	2 137	-	-	-	-	-	-	-
Unspent borrowing	10 753	21 700	17 243	-	-	2 335	-	-	-	-
Statutory requirements	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	(40 930)	(22 721)	(10 256)	(26 579)	(16 643)	(16 643)	(16 643)	(13 554)	(15 206)	(21 348)
Other provisions	-	-	-	-	-	-	-	-	-	-
Long term investments committed	13 295	15 458	17 385	26 955	26 955	26 955	26 955	29 381	32 025	34 908
Reserves to be backed by cash/investments	4 420	19 615	17 412	33 879	37 075	37 075	62 075	47 268	57 370	87 999
Total Application of cash and investments:	(4 048)	39 685	43 921	34 255	47 387	49 722	72 387	63 095	74 190	101 559
Surplus(shortfall)	34 122	33 081	28 967	18 230	27 038	24 703	2 038	9 249	9 778	10 791

The anticipated consumer debtors figure of R62.1 million (Table A6) at the end of 2013/14 is the net figure as it includes the bad debt or debt impairment provisions totalling R53.7 million (for more information see 'Supporting Table SA3: Supporting detail to 'Budgeted Financial Position').

The MTREF for last year pointed out the concerns that far more attention needed to be paid to minimising debt at an early stage, that is, before it

reaches 90 days. After that point debt recovery, especially on services other than rates or electricity, becomes very problematic.

This was one of the major reasons behind the debt write-off mentioned earlier in this document. It is not the write-off per se which is important but the fundamental shift in our debt recovery approach towards maximising the prepaid electricity system.

Council will continue to follow the iron fist in a velvet glove approach to credit control. Sadly however, we have had to take the harder approach of handing over more debtors to our debt collectors for direct action. This is most especially in regard to assessment rates – the tax – and for charges on vacant land.

It should be noted that by the end of the MTREF Knysna Municipality outstanding borrowings should fall to R126 million. This is well below the peak of nearly R159 million reached in 2009/10, the year of the major World Cup expenditures. Once again this demonstrates the implementation of our financial strategy in recent years and places Knysna in a very good position to take advantage of the upward economic cycle when it occurs.

Table SA8 entitled Performance Indicators confirms the downward trends in both our Gearings and our Debt to Equity ratios.

Table A8 shows the Council contributions into our cash backed reserves. Only electricity has anywhere close to comfortable reserves. We have endeavoured in recent budgets to pump more cash into the water and sewerage reserves and this is another driver behind the increased sewerage tariff and the decision from July 2014 to place 40% of the equitable share increase referred to earlier into the reserves. Council continues to take stock of its financial and economic situation and will only move forward when we are in a position that is both affordable and sustainable. Knysna is no different to any other government sphere or economy when growth is low. The policies we are following will continue to allow us to minimise or even curtail borrowings if it is considered appropriate or market circumstances dictate.

Over the last few years there has been a debate in local government circles as to how to handle VAT on Government grants. The CFO of Knysna has always taken the view that the conditional grants are VAT inclusive and this is line with the pronouncements and circulars emanating from National Treasury on this point. In effect national government has budgeted to pay the VAT inclusive price of all goods and services of municipalities using those grants.

For whatever reason, some national and provincial departments have not understood this matter fully. A case in point in the last year has been the recent issue of the Housing grant. The bottom line is that by making the grants VAT inclusive, national government has given local government an additional “own” revenue that can either be used to subsidise rate and tariff increases or to allow for budget increases on the expenditure side or build capital replacement reserves. Knysna has used the “own” revenue for a mix of these purposes and has been correct in the manner it has treated

the VAT and indeed that VAT revenue is essentially what has paid for the above grant top structure of the house itself and some of the infrastructure required to make the houses habitable.

The dilemma Knysna has is that the acceleration in growth and demand of housing projects is creating even more infrastructure strains. This Council and the Provincial Government has to accept that a significant portion of the Housing Grant must be directed for infrastructure purposes. Only then will the CFO recommend to Council that the Housing Grant be accounted for as VAT exclusive but even then it must be noted that this cannot be done in a manner that causes tariff increases above those proposed.

Table A9 - Asset Management

WC048 Knysna - Table A9 Consolidated Asset Management

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand									
CAPITAL EXPENDITURE									
Total New Assets	65 757	32 368	25 129	29 563	32 409	32 409	42 290	44 894	34 293
Infrastructure - Road transport	3 752	1 456	5 002	2 263	790	790	6 101	9 501	1 246
Infrastructure - Electricity	4 550	2 658	5 387	5 484	6 860	6 860	8 752	5 276	4 825
Infrastructure - Water	49 103	19 823	1 034	8 807	8 479	8 479	10 580	12 762	9 191
Infrastructure - Sanitation	360	-	-	-	-	-	700	4 209	7 017
Infrastructure - Other	698	1 399	7 968	558	1 154	1 154	-	-	-
Infrastructure	58 463	25 336	19 391	17 112	17 283	17 283	26 133	31 748	22 279
Community	4 932	3 087	3 345	12 436	14 905	14 905	16 065	13 126	11 992
Other assets	2 361	3 945	2 394	15	221	221	92	20	22
Total Renewal of Existing Assets	33 836	21 845	35 188	41 520	37 721	37 721	33 669	16 390	14 922
Infrastructure - Road transport	8 997	-	-	1 000	1 370	1 370	4 517	211	289
Infrastructure - Electricity	9 081	3 483	9 568	10 924	8 693	8 693	6 746	4 500	5 000
Infrastructure - Water	10 585	5 481	4 235	988	638	638	3 023	1 270	5 058
Infrastructure - Sanitation	-	7 705	13 030	14 673	17 766	17 766	400	200	-
Infrastructure - Other	-	-	52	-	-	-	-	-	-
Infrastructure	28 662	16 669	26 885	27 585	28 467	28 467	14 686	6 181	10 347
Community	2 035	-	323	2 154	1 914	1 914	10 465	3 681	2 369
Other assets	3 139	5 176	7 981	11 781	7 310	7 310	8 518	6 528	2 206
Intangibles	-	-	-	-	30	30	-	-	-
Total Capital Expenditure	12 749	1 456	5 002	3 263	2 160	2 160	10 618	9 712	1 535
Infrastructure - Road transport	13 631	6 141	14 955	16 408	15 553	15 553	15 498	9 776	9 825
Infrastructure - Electricity	59 688	25 304	5 269	9 795	9 117	9 117	13 603	14 032	14 249
Infrastructure - Sanitation	360	7 705	13 030	14 673	17 766	17 766	1 100	4 409	7 017
Infrastructure - Other	698	1 399	8 020	558	1 154	1 154	-	-	-
Infrastructure	87 126	42 004	46 275	44 697	45 750	45 750	40 819	37 929	32 626
Community	6 967	3 087	3 668	14 590	16 819	16 819	26 530	16 807	14 361
Other assets	5 500	9 121	10 375	11 796	7 531	7 531	8 610	6 548	2 228
Intangibles	-	-	-	-	30	30	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	99 593	54 213	60 318	71 083	70 130	70 130	75 959	61 284	49 215
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure - Road transport	93 183	76 831	84 951	98 521	81 600	81 600	88 100	93 867	91 502
Infrastructure - Electricity	169 118	102 014	117 146	195 252	128 100	128 100	137 739	141 901	146 177
Infrastructure - Water	166 952	168 727	169 490	178 956	173 828	173 828	182 058	190 942	200 102
Infrastructure - Sanitation	52 944	52 473	63 126	80 321	79 014	79 014	77 759	79 912	84 699
Infrastructure - Other	848	1 014	938	2 345	1 917	1 917	1 903	1 889	1 876
Infrastructure	483 045	401 059	435 651	555 395	464 459	464 459	487 559	508 512	524 355
Community	20 700	23 333	36 774	100 044	54 787	54 787	80 852	97 214	111 135
Heritage assets	1 557	1 711	839	1 554	1 554	1 554	1 551	1 548	1 545
Investment properties	142 103	198 067	134 998	160 441	134 998	134 998	134 998	134 998	134 998
Other assets	301 900	299 694	216 633	318 560	216 335	216 335	219 549	220 893	217 975
Intangibles	178	818	669	46	669	669	627	585	543
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	949 482	924 682	825 565	1 136 040	872 802	872 802	925 136	963 750	990 552
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	87 695	18 823	148 907	21 910	21 910	21 910	23 655	22 670	22 413
Repairs and Maintenance by Asset Class	17 157	18 091	22 025	31 223	28 812	28 812	34 713	36 997	39 179
Infrastructure - Road transport	2 727	3 647	4 798	4 182	4 119	4 119	7 643	8 170	8 316
Infrastructure - Electricity	4 336	2 533	4 651	11 201	8 324	8 324	10 908	11 656	12 568
Infrastructure - Water	2 544	3 716	3 339	3 433	3 074	3 074	3 705	3 961	4 274
Infrastructure - Sanitation	1 838	1 316	2 014	2 247	2 107	2 107	1 700	1 817	1 961
Infrastructure - Other	-	-	0	451	451	451	455	482	511
Infrastructure	11 446	11 213	14 802	21 514	18 075	18 075	24 411	26 087	27 629
Community	511	628	783	1 862	979	979	1 169	1 238	1 311
Other assets	5 200	6 250	6 440	7 847	9 758	9 758	9 133	9 672	10 239
TOTAL EXPENDITURE OTHER ITEMS	104 853	36 914	170 932	53 133	50 722	50 722	58 368	59 667	61 592
Renewal of Existing Assets as % of total capex	34.0%	40.3%	58.3%	58.4%	53.8%	53.8%	44.3%	26.7%	30.3%
Renewal of Existing Assets as % of deprecn"	38.6%	116.1%	23.6%	189.5%	172.2%	172.2%	142.3%	72.3%	66.6%
R&M as a % of PPE	2.1%	2.5%	3.2%	3.2%	3.9%	3.9%	4.4%	4.5%	4.6%
Renewal and R&M as a % of PPE	5.0%	4.0%	7.0%	6.0%	8.0%	8.0%	7.0%	6.0%	5.0%

Table A10 - Basic service delivery measurement

WC048 Knysna - Table A10 Consolidated basic service delivery measurement

Description	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue &		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Household service targets									
Water:									
Piped water inside dwelling		52%							
Piped water inside yard (but not in dwelling)		13%							
Using public tap (at least min.service level)		14%							
Other water supply (at least min.service level)									
Minimum Service Level and Above sub-total	-	1	-	-	-	-	-	-	-
Using public tap (< min.service level)									
Other water supply (< min.service level)									
No water supply									
Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
Total number of households	-	1	-	-	-	-	-	-	-
Sanitation/sewerage:									
Flush toilet (connected to sewerage)		74%							
Flush toilet (with septic tank)									
Chemical toilet									
Pit toilet (ventilated)		15%							
Other toilet provisions (> min.service level)									
Minimum Service Level and Above sub-total	-	1	-	-	-	-	-	-	-
Bucket toilet									
Other toilet provisions (< min.service level)									
No toilet provisions									
Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
Total number of households	-	1	-	-	-	-	-	-	-
Energy:									
Electricity (at least min.service level)									
Electricity - prepaid (min.service level)		86%	89%						
Minimum Service Level and Above sub-total	-	1	1	-	-	-	-	-	-
Electricity (< min.service level)									
Electricity - prepaid (< min. service level)									
Other energy sources									
Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
Total number of households	-	1	1	-	-	-	-	-	-
Refuse:									
Removed at least once a week		94%	94%						
Minimum Service Level and Above sub-total	-	1	1	-	-	-	-	-	-
Removed less frequently than once a week									
Using communal refuse dump		1%	1%						
Using own refuse dump		1%	1%						
Other rubbish disposal		1%	1%						
No rubbish disposal									
Below Minimum Service Level sub-total	-	0	0	-	-	-	-	-	-
Total number of households	-	1	1	-	-	-	-	-	-
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)									
Sanitation (free minimum level service)									
Electricity/other energy (50kwh per household per month)									
Refuse (removed at least once a week)									
Cost of Free Basic Services provided (R'000)									
Water (6 kilolitres per household per month)									
Sanitation (free sanitation service)									
Electricity/other energy (50kwh per household per month)									
Refuse (removed once a week)									
Total cost of FBS provided (minimum social package)	-	-	-	-	-	-	-	-	-
Highest level of free service provided									
Property rates (R value threshold)	30 000	30 000	30 000	65 000	65 000	65 000	100 000	100 000	100 000
Water (kilolitres per household per month)	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)	-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)	42	46	47	50	50	50			
Electricity (kwh per household per month)	50	50	50	50	50	50	50	50	50
Refuse (average litres per week)	170	170	170	170	170	170	170	170	170
Revenue cost of free services provided (R'000)									
Property rates (R15 000 threshold rebate)	-	-	-	-	-	-	-	-	-
Property rates (other exemptions, reductions and rebates)	18 941	21 272	23 174	22 466	31 608	31 608	26 233	20 541	14 218
Water	5 091	5 583	6 367	7 094	7 094	7 094	7 520	7 896	8 291
Sanitation	763	716	871	934	934	934	1 009	1 089	1 176
Electricity/other energy	2 322	2 951	2 805	2 340	2 340	2 340	3 005	3 216	3 441
Refuse	897	795	967	1 000	1 000	1 000	1 060	1 113	1 169
Housing - top structure subsidies	3 726	2 349	3 018	3 983	4 050	4 050	3 120	3 343	3 577
Other									
Total revenue cost of free services provided (total social package)	31 739	33 666	37 202	37 817	47 026	47 026	41 947	37 198	31 872

PART 2 - SUPPORTING DOCUMENTATION

Section 5 - Overview of Annual Budget Process

Annual planning processes

The CFO has stated in a number of budgets that in an economic downturn coupled with excessive increases for electricity then the financial elements of the IDP get turned on their head and makes the whole IDP and budget process a scarce resource allocation exercise as opposed to a proper planning one.

In recent years the operating budget of Knysna has been driven totally on the premise of cash flow and consumer affordability. Throughout South Africa there are municipalities in financial meltdown because of bad budgeting and by extension bad financial management. A bad budget automatically leads to increased non-payment and pressured cash flows.

The cash basis which we follow means that outside of those expenditures we cannot cut, for example salaries, the bulk Eskom payment and interest and redemption payments, the balance of the budget which is for repairs and maintenance, stores and materials and other expenditures simply to make the municipality function, is zero-based. In this budget repairs and maintenance has again deliberately been prioritised to ensure a higher level of service delivery at the expense of "soft" services.

Budget Process 2013/14

The budget process followed the requirements of the MFMA. A schedule of key deadlines was prepared for tabling in Council by the Mayor prior to the end of August 2012 as required.

The draft budget was tabled in Council on 28 March 2013. A period of consultation then followed as per the dictates of Sections 22 and 23 of the MFMA.

At the culmination of the process the Mayor must consider any representations and decide if any amendments should be made to the budget.

The Municipality's budget is prepared on a three year basis. This takes into account the National and Provincial three year allocations to the municipality and to ensure optional financial planning and provide for seamless service delivery. Additionally the National Treasury Budget Circulars request local government to highlight their projected increases over the next three years to give some certainty to customers.

Operating expenditure in 2013/14 is budgeted at R532.5 million, an 8.8% increase on the original budget for 2012/13, and a 5.9% increase on the adjusted budget for 2012/13.

The municipality sets out measurable performance objectives to link the financial inputs of the budget to service delivery on the ground. This is done in the form of quarterly service targets and monthly financial targets that are contained in the Service Delivery and Budget Implementation Plan (SDBIP). The draft SDBIP is attached as Annexure 7 to the MTREF. The Plan must be approved by the Mayor within 28 days of approval of the final budget and forms the basis for the Municipality's in-year monitoring.

Section 6 - Overview of Alignment of the Annual Budget with the Integrated Development Plan

Introduction

Municipalities are required to develop five year Integrated Development Plans which must be reviewed annually. It is also required that such plans must find expression in the Budget. The IDP and the budget are inter-related documents. The IDP is the budget in words, just as the budget is the IDP in figures. In the past two years comprehensive efforts have been made towards ensuring that the two documents are closely link.

Knysna's vision: Where People And Nature Prosper

The Knysna Municipality has a vision which drives the Integrated Development Plan namely that of "Where people and nature prosper".

Our greatest challenge has been to build our own absorptive capacity in order to ensure that such growth translates into economic development of the town. Critical to this is ensuring that the town has adequate infrastructure. The infrastructure investment requirements far outstrip our available income. The challenge has been to find innovative funding options for financing capital needs.

All of these challenges are compounding on an already existing problem of disparity between the affluent communities of Knysna and our historically disadvantaged ones. The National Treasury in 2009 saw fit to award Knysna some R120 million via the Neighbourhood Partnership Development Grant (NDPG). Unfortunately national fiscal priorities have shifted as has the central management of the grant. It would now appear that the grant has been reduced and will now be managed, as far as Knysna is concerned

by Rural Affairs and not National Treasury. We have not yet been informed as to what the new allocation is, nor when the new arrangements will come into place but it is unlikely to be before 1 July 2014. This grant must be seen as the catalyst and driver in the forthcoming years to move Knysna to a higher level of development and economic growth. Without this stimulus the probability is that Knysna will decay economically with all the attendant recessionary problems that follow. This also drives us to ensure that we consolidate our relationships with the private sector, National and Provincial Governments, the Eden District and our local municipal neighbours. Knysna's human capital wealth must also be harnessed.

Key challenges facing Knysna

Knysna Municipality is faced with a complex set of development challenges; their outlook is consistent with the broader challenges facing local government albeit with some peculiarities:

i. Sustainable Infrastructure Investment

The continued growth of the town has put a lot of pressure on infrastructure. That growth—which cannot simply be stopped—will continue at a rate which the Municipality is battling to match financially.

ii. Focused development of the previously disadvantaged

The poorest communities in our areas are subjected to the worst living conditions and the Municipality has committed itself towards poverty alleviation and social development. Programmes with clear funding intentions are being designed for that purpose.

iii. Integrated Human Settlement

The provision of housing settlements with a strong emphasis on sustainability is an important issue for Knysna Municipality. Within the context of a composite set of development needs of the previously disadvantaged, the Municipality will address the need for housing, as far as it financially can. Although some of the obstacles regarding successful housing provision are not necessarily within the control of the municipality, i.e. access to land, the challenge still remains for Council to devise creative strategies to deal with this matter. In line with that the Council has engaged with the other spheres of government i.e. Department of Water Affairs and Department of Public Works. The Integrated Human Settlement strategy in conjunction with the ISDF will pave the way for future housing and infrastructure provision in the Knysna area.

iv. The challenge of promoting Economic Development

The need for the diversification of the local economy through facilitating the emergence of previously underperforming sectors is an important catalyst for economic development. Our Economic Development strategy

focuses on mainstreaming previously disadvantaged people. Crucial to this is the need to work in partnership with relevant stakeholders in business revitalisation and retention, boosting employment and fostering SMMEs; and our SCM policies and strategies have been tailored to support this challenge.

v. The challenge of ensuring municipal financial viability

A municipality lives and dies by its ability to balance needs with resources. Knysna Municipality cannot generate sufficient resources to properly satisfy all its residents and stakeholder needs. Therefore those needs will have to be managed and dealt with in a financially sustainable manner. Promises of quick and easy solutions are simply lies.

vi. The challenge of municipal transformation and institutional development

Staff development is crucial to meet the challenges of Knysna and the new ethos of local government. The Employment Equity imperatives have to be assessed continually to ensure that Knysna Municipality's transformation remains in line with the broader transformation agenda of South Africa. Included in this must be an accelerated emphasis on growing and developing our own timber. Knysna does not have the luxury of competing in terms of salary and therefore our ability to attract qualified and quality staff is severely limited. We must therefore develop from within.

vii. Public Participation

Public Participation is an important feature of any democratic environment. Although the legislative environment provides adequately for public participation, Knysna Municipality is challenged to ensure that it continues to build on its successes over the last few years.

Section 7 - Measurable Performance Objectives and Indicators

Indicators and ratios

The key financial indicators and ratios mentioned below are disclosed in Annexure 2, 'Supporting Table SA8: Performance indicators and benchmarks':

- Borrowing management
- Safety of capital
- Liquidity
- Debtors' and creditors' management
- Mix of expenditure types
- Mix of revenue sources
- Unaccounted for losses in respect of services rendered

Funding measure ratios are disclosed in Annexure 2 'Supporting Table SA10: Funding measurement'.

Drinking water quality and waste water management

Due to concerns surrounding the quality of municipal drinking water and failures in the management of waste water, National Treasury requires that the following section is included in the 2013/14 budget document.

- i. **Water Services Authority & Water Services Provider:**
Knysna Municipality

Blue Drop Status

The comments from Department of Water Affairs for the 2012 blue drop assessment were:

"The Knysna Local Municipality did extremely well in the face of various challenges, particularly in terms of water scarcity. The certification status retained for Karatara is well deserved even though the water supply system of Knysna came very close as well. If it were not for the seven out of 19 Aluminium failures recorded over the audit period, this system would most certainly have obtained the coveted Blue Drop certification.

Once again the Department is calling upon the municipality to prioritise coagulant process optimisation in light of the varying raw water quality to minimise the likelihood of chemical quality failure. There is also space for improvement in the rather conservative chemical monitoring programme implemented in

systems like the one at Sedgefield. In addition to this the need for process audits are required to ensure that treatment facilities operate as effectively as possible since this is the most important control measure in the entire risk management process. The need for process audits is even higher when considering the advanced technology (such as desalination processes) employed in Knysna and Sedgefield.”

ii. Green Drop Status

From the Green Drop 2012 assessments of the Department of Water Affairs the following comments are relevant:

“The main challenge of the Waste Water Treatment Works (WWTW) for Knysna Local Municipality is the compliance monitoring in terms of the National Water Act set standards as per the specific authorisation. The risk rating for all WWTW ranges from low risk to a high risk. Karatara has the lowest risk compared with the Knysna 2 plant having the highest risk. Knysna Local Municipality will be upgrading the works within the next financial year in order to treat effluent to comply with the required standards (special limit). Corrective plans are also being developed to improve compliance on the Knysna 1 plant. The Knysna 2 works needs urgent attention since it has moved extremely from low to high risk with the conclusion that it does not comply with any of the required standards.”

iii. Water Safety Plan

The Water Safety Plan was implemented with the assessments from 2010 and the shortfalls are addressed in the operational requirements of the MTREF. Where capacity issues are of concern the challenges remain the capacity funding of major projects. Knysna Waste Water Treatment Works is being addressed in the 3 year capital program and additional funding is being sought for other areas.

iv. Challenges

The challenges, as mentioned, are for capital funding to provide additional capacity for bulk water and sewer services to meet the growth of the various towns. Grant funding is currently used and additional grant funding is being applied for, however an extended period is envisaged to fund all constraints to growth resulting from the water and waste water services. Human Resources also are a challenge and need to be addressed within the operational budget with provisions for additional staff.

Section 8 - Overview of Budget Related Policies

The detailed policies themselves are not included in this section of the budget documentation. See Annexure 6 to this document for the full policies.

Policies are also available at the Council offices in Clyde Street for viewing as well as on the Internet at www.knysna.gov.za. This section gives a **broad overview** of the budget policy framework and highlights the amended policies to be approved by Council resolution.

Name of Policy	Type	Date of Council adoption (if already done)	Purpose / Basic areas covered by Policy	Summary of proposed changes for adoption in May 2013
REVENUE RELATED				
Tariff	Amended	30 May 2012	Setting criteria for establishing service tariffs	Introduction of MSAC
Rates	Amended	30 May 2012	Setting criteria for establishing rates tariffs	New rate for minor accommodation
Credit control	Amended	30 May 2012	Principles and guidelines to be followed with respect to arrear consumer debt control	Minor definitional
Indigent support & social rebate	Amended	30 May 2012	Guidelines and procedures for the subsidization of rates and basic services to indigent households	Minor definitional
BUDGET AND EXPENDITURE RELATED				
Liability, investment & cash management	Not amended	30 May 2012	Guideline of procedures to be followed when investing or lending money	n/a
Budget	Amended	30 May 2012	Sets out rules and procedures to be followed in the compilation and management of the budget	Inclusion of R and M virement reporting
Supply chain management	Amended	30 May 2012	Dictates procedures for the procurement of goods and services	Emphasis on local and HDI businesses
Funding and reserves policy	Not Amended	30 May 2012	Sets standards and guidelines for financial viability	n/a

Section 9 - Overview of Budget Assumptions

Introduction

Knysna's financial system operates on the big wheel, little wheel principle, the same as virtually every other local authority outside the major metropolitan areas. What this means is that the middle to upper income groupings are billed for the vast majority of Council services. In the municipality the established areas take up 94% of debits raised as against 6% in the previously disadvantaged areas. In an economic downturn the effect of high tariffs and rates on the middle and low income groups is dramatic. This is clearly reflected in the number of new arrangements made by debtors from these groupings. As stated earlier Greater Knysna is a domestic based municipality with limited non-domestic resources. The non-domestic sector, of which 50% is tourist related, contributes 15% of total rates revenue and comprises only total property's. This is simply not enough to be sustainable with all the demands currently being placed on our expenditure.

Budget Assumptions

Budgets are prepared in an environment of uncertainty. To prepare meaningful budgets, assumptions need to be made about internal and external factors that could influence the budget.

This budget is premised on a 93% payment level as explained earlier.

External factors (population migration, employment, etc)

As evidenced in the latest census over recent years Knysna has experienced rapid population growth particularly at the poorer end of the economic scale. It is fair to say that Knysna is becoming a victim of the success of its low income housing programme. The population growth must be seen against the backdrop of very limited developable land, a sensitive environment and the lack of new jobs being created in the local economy. This presents a huge challenge to Council to improve the efficiency of its urban systems. The unique and sensitive environment of Greater Knysna is under pressure and Council has to manage the growth demands of the economy very rigidly to ensure environmental sustainability.

There remains a paucity of up to-date economic data available for the municipal area. At best all we can surmise at present is that the population is growing faster than the previous indicators of 4% per annum with concomitant service delivery and unemployment demands.

Growth or decline in tax base of the municipality

The buoyancy of the tax base is the main determinant of the affordability of new infrastructure development. Long term financial modelling shows a

financial shortfall of over R1 billion in the resources required for infrastructure development over the next 15 years.

No growth has been built in as future growth in the tax base over the MTREF.

General inflation outlook and its impact on the municipal activities

The revised headline CPI forecasts from National Treasury for 2013/14, 2014/15 and 2015/16 are 5.6%, 5.4% and 5.4% respectively. The growth parameters apply to tariff increases for property rates, user and other charges raised by municipalities and municipal entities, to ensure that all spheres of government support the national macroeconomic policies. National Treasury have announced that local increases must be in line with the CPI forecasts and that a salary increase of only 6.85% should be budgeted for. NT has also communicated that any rate or tariff increase above 6% must be fully communicated to the community.

Rates, tariffs, charges and timing of revenue collection

The rates, tariffs and charges for the 2013/14 budget are included in Annexure 3.

The following table shows the assumed average domestic percentage increases built into the MTREF for rates, tariffs and charges:

	2013/14	2014/15	2015/16
Rates	2%	2%	2%
Refuse	6%	6%	6%
Water- fixed and consumption	6%	6%	6%
Sewer	8%	8%	8%
Electricity - monthly consumption tariff	*6%	*6%	*6%
* Average proposed increase			

Collection rates for each revenue source and customer type

The Municipality has in place a fair but rigorous credit control policy and has a good record of debt recovery. Furthermore, its policy on indigent support and social rebates means that many households who would normally struggle to pay their accounts receive free or subsidised basic services thereby keeping them free of the burden of municipal debt. Nevertheless, there will always be an element of the total amount billed that will remain uncollected. The Municipality is the same as any other

business in this regard. Adequate provision has to be made in the budget for any bad debts based on assumptions on collection rates.

The following bad debt provisions and collection rates are assumed in the MTREF for rates and tariffs.

R '000	2013/14	2014/15	2015/16
Annual contribution to provision for bad and doubtful debts Table A4: Debt impairment	28 454	24 492	22 354
Assumed collection rate(%)	93.0%	94.0%	94.0%

Price movements on specific items

The following amounts are included in the MTREF for increases in the following items:

R '000	2013/14	2014/15	2015/16
Bulk Purchases Table A4: Bulk purchases	127 000	137 160	148 132

More detail relating to specific items can be found in Annexure 2, 'Supporting Table SA1: Supporting detail to 'Budgeted Financial Performance'.

Trends in demand for free or subsidised basic services

Knysna's criteria for supporting free or subsidised basic services are set out in the indigent support and social rebate policy. The Government allocates revenue via the Division of Revenue Act (DORA) in the form of the Equitable Share Grant with the primary aim of assisting municipalities with the costs of providing free or subsidised basic services. Any costs over and above the Equitable Share allocation are met by the Municipality.

Section 10 - Overview of Budget Funding

Funding the Budget

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash backed accumulated funds from previous years' surpluses not committed for other purposes; and
- Borrowed funds, but only for the capital budget referred to in section 17.

Achievement of this requirement in totality effectively means that a Council has 'balanced' its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows. Refer to Section 4, 'Table A8: Cash backed reserves/accumulated surplus reconciliation' and Annexure 2, 'Supporting Table SA10: Funding measurement'.

Fiscal Overview of Knysna Municipality

Knysna Municipality has over recent years moved to a position of relative financial stability. There is a high level of compliance with the Municipal Finance Management Act and other legislation directly affecting financial management.

For the fifth year in a row the municipality received an unqualified audit report from the Auditor-General. The switch over to GRAP has had huge ramifications not least amongst the professional staffing at the local government level. Knysna municipality cannot afford the salaries that are a prerequisite to GRAP. There is already a dearth of qualified accountants in South Africa and the complexities that are GRAP in local government are such that outside of the metropolitan areas it is highly unlikely that qualified accountants are going to come and work at the salaries we offer. Until it is acknowledged that there is actually a world that exists outside of the metropolises and a salary structure worked out accordingly, then we will continue to muddle through as best we can. As stated earlier the Auditor-General has expressed his concerns with regard to the skills levels in the Finance Directorate in certain sections.

Long term financial planning

As stated previously the Moody's Knysna credit rating is Baa2 together with a Baseline Credit Assessment (BCA) of 12. The assessment states,

"the BCA of 12 reflects a narrow but growing local economic base that is largely dependent upon tourism. The moderate growth of Knysna over the last few years, coupled with the migration of people to the area, has increased the service delivery challenges for the municipality. Financial management and budget planning is sound, but it has to be managed

within narrow financial parameters given the challenges and limited financial resources”.

The planned increases in the Knysna debt burden to fund the necessary capital expenditure will in the next few years remain high and will increase the risk profile of the municipality and this must be managed conservatively and be linked to the forthcoming 2030 planning scenario.

Section 11 - Expenditure on Allocations and Grant Programmes

Disclosure on expenditure on allocations and grant programmes is done by way of Annexure 2, “Supporting Table SA18: Transfers and grant receipts, Supporting Table SA19: Expenditure on transfers and grant programme and Supporting Table SA20: Reconciliation of transfers, grant receipts and unspent funds”.

Expenditure for each grant for the MTREF period is summarised in the table below. Note that the expenditures include the VAT portion that is recognised as expenditure on grant allocations per MFMA Circulars 48, 52 and 58.

National and Provincial Conditional Grant Allocations 2013/14 to 2014/15					
Name of Grant	Allocating Authority / Department	Budget 2013/14 R'000	Indicative 2014/15 R'000	Indicative 2015/16 R'000	Purpose of the Grant
Integrated housing and human settlement development grant <i>Capital & Operational</i> <i>*Outer year figures are currently assumptions as final figures have not been gazetted</i>	Province/ Local Government and Housing	46 365	30 910*	34 774*	To finance the funding requirements of national housing programmes (excluding recurrent costs recoverable from assets falling under the pre-1994 stock). To facilitate the establishment and maintenance of integrated and sustainable human settlements to ensure economically viable and socially equitable communities in areas with ecological integrity.
Library Services <i>Capital (only in 2013/14) & Operational</i>	Province/ Cultural Affairs and Sport	2 532	844	928	To enable public libraries to render an improved service by addressing staffing shortages.

National and Provincial Conditional Grant Allocations 2013/14 to 2014/15					
Name of Grant	Allocating Authority / Department	Budget 2013/14 R'000	Indicative 2014/15 R'000	Indicative 2015/16 R'000	Purpose of the Grant
Community Development Worker <i>The provincial department has not gazetted allocations per municipality. Transfers will only be made pending business plans and signed agreements.</i>	Province/ Local Government and Housing	0*	0	0	To provide financial assistance to municipalities to cover the operating costs pertaining to the functions of the CDW's
Maintenance of Proclaimed Roads <i>Operational only</i>	Province/ Transport and Public Works	221	0	0	To provide routine maintenance and/or resealing on proclaimed roads (National Roads)
Hazardous Locations	Province/ Transport and Public Works	7 227	7 227	0	To improve pedestrian safety in Nekkie, Knysna. A pedestrian bridge over the N2.
Local Government Financial Management Grant (FMG) <i>Operational only</i>	National / National Treasury	1 300	1 450	1 500	To promote and support reforms in financial management by building the capacity in municipalities to implement the Municipal Finance Management Act.
Municipal Infrastructure Grant (MIG)* <i>Capital & Operational</i>	National / Provincial and Local Government (National Vote 29)	23 245	23 662	24 996	To supplement capital finance for basic municipal infrastructure for poor households, micro enterprises and social institutions. The operating portion is utilised for the Project Management Unit.
Municipal Systems Improvement Grant (MSIG) <i>Capital & Operational</i>	Cooperative Governance and Traditional Affairs (Vote 3)	890	934	967	To assist municipalities build in-house capacity to perform their functions and stabilise institutional and governance systems as required in the Municipal Systems Act and related legislation, policies and the local government turnaround strategy.

National and Provincial Conditional Grant Allocations 2013/14 to 2014/15					
Name of Grant	Allocating Authority / Department	Budget 2013/14 R'000	Indicative 2014/15 R'000	Indicative 2015/16 R'000	Purpose of the Grant
Integrated National Electrification Programme (INEP) <i>Capital & Operational</i>	National / Minerals and Energy (National Vote 28)	6 000	4 000	5 000	To implement the Programme by providing capital subsidies to municipalities to address the electrification backlog of permanently occupied residential dwellings, the installation of bulk infrastructure and rehabilitation and refurbishment of electricity infrastructure in order to improve quality of supply.
Expanded Public Works Programme Integrated Grant for Municipalities <i>Operational only</i>	Public Works (Vote 7)	1 000	0	0	To incentivise municipalities to expand work creation efforts through the use of labour intensive delivery methods in identified focus areas, in compliance with the Expanded Public Works Programme guidelines.
Equitable Share <i>Operational only</i>	National / Provincial and Local Government	35 982	44 920	56 304	

Section 12 - Allocations and Grants made by the Municipality

Allocations Made by the Municipality

Refer to Annexure 2, 'Supporting Table SA21: Transfers and grants made by the municipality'. The main allocation is to Knysna Tourism which is budgeted to receive R 4 000 000 in 2013/14 less an advance payment of R300 000 approved in the 2012/13 financial year.

Knysna Tourism is an independent Section 21 company tasked with marketing the municipality as a destination centre. For much of the last decade this marketing has been highly successful and Knysna has become a premier holiday centre for domestic and international visitors. The recent economic downturn hit the national and most specifically the Southern Cape tourist market very hard and ultimately the Knysna economy. The result is that Council has requested the Knysna Tourism Board to review the future of Knysna Tourism, and has budgeted only for one year in terms of the Service Level Agreement.

Section 13 - Councillor Allowances and Employee Benefits

Refer to Annexure 2, 'Supporting Table SA22: Summary councillor and staff benefits' and 'Supporting Table SA23: Salaries, allowances and benefits (political office bearers/councillors/senior managers)' for further details.

The salary increase for 2013/14 for managers and staff is budgeted at 8.1% on the original funded budget for 2012/13 resulting in a total cost of R168.8 million. The budgeted increase for the fixed remuneration component to permanent staff is 6.85%.

Section 14 - Monthly Targets for Revenue, Expenditure and Cash Flow

Disclosure on monthly targets for revenue, expenditure and cash flow is made in Annexure 2 in the following Supporting Tables:

Monthly operating budget revenue and expenditure projections

'Supporting Table SA25: Budgeted monthly revenue and expenditure' reflects consolidated projections of revenue by source and expenditure by

type for the budget year broken down per month for the budget year, and shown in total for the following two years.

'Supporting Table SA26: Budgeted monthly revenue and expenditure (municipal vote)' and 'Supporting Table SA27: Budgeted monthly revenue and expenditure (standard classification)' reflects revenue and expenditure broken down per month for the budget year, and shown in total for the following two years.

Monthly capital budget revenue and expenditure projections

'Supporting Table SA28: Budgeted monthly capital expenditure (municipal vote)' and 'Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)' show capital expenditure broken down per month for the budget year, and shown in total for the following two years.

Monthly cash flow projections

'Supporting Table SA30: Budgeted monthly cash flow' sets out receipts by source and payments by type for both operating and capital, broken down per month for the budget year, and shown in total for the following two years.

Budgeted household accounts

'Supporting Table SA14: Household bills' compiles the data for the monthly budgeted account for household income analysis, per small and large household.

Property Rates information

'Supporting Table SA11: Property rates summary' contains the Property Rates summary with all statistic data.

'Supporting Tables SA12 and SA13: Property rates by category (current) and (budget year)' reflect the current and budgeted year's expected data for Property rates by category.

Section 15 - Annual Budgets and Service Delivery and Budget Implementation Plans - Internal Directorates

Adoption of the Service Delivery and Budget Implementation Plan

In terms of section 53(1)(c)(ii) of the MFMA the Service Delivery and Budget Implementation Plan must be approved by the Mayor within 28 days after the final approval of the budget.

Contents of the SDBIP

The SDBIP must contain monthly projections of income and expenditure and quarterly projections of measurable performance objectives. Some annual targets are still to be confirmed. These will be included in the final budget documentation and SDBIP.

SDBIP requirements

The SDBIP is essentially a business plan and is an integral part of the financial planning process. Although its approval is required after the budget, its preparation occurs in tandem with the budget process. The SDBIP is the connection between the strategic plan, IDP, budget and performance agreements, and includes detailed information on how the budget will be implemented, by means of forecast cash flows and service delivery targets and performance indicators.

The draft Service Delivery and Budget Implementation Plan is attached as Annexure 7 to the MTREF.

National and Provincial Government refer to five national KPAs they regard as essential to Local Authorities meeting their responsibilities these are:

1. Institutional Transformation and Financial Viability
2. Environmental Planning and Management
3. Infrastructure Development
4. Community Services
5. Local Economic Development

In addition Local Government Turnaround Strategy (LGTAS) has identified six key thematic problem areas that need to be addressed in varying degrees by municipalities:

1. Service delivery
2. Spatial conditions
3. Governance
4. Financial Management
5. Local Economic Development
6. Labour Relations

Institutional Scorecard

The Institutional Scorecard is a synopsis of the planned SDBIP for the medium term 2013/2014 to 2014/2015. The scorecard has been aligned with the National KPA and the Municipal KPA (IDP strategic objectives). This will form the basis of the Directors performance agreement scorecards as well as the basis for departmental performance indicators.

Section 16 - Annual Budgets and Service Delivery Agreements - Municipal entities and other external mechanisms

Refer to Annexure 2, 'Supporting Table SA32: List of external mechanisms'. Council currently has only one service delivery agreement of this nature in place at the present. This agreement is with Knysna Tourism to provide the tourism function. Details of the allocation are included in Section 12.

Section 17 - Contracts Having Future Budgetary Implications

'Supporting Table SA33: Contracts having future budgetary implications' in Annexure 2 discloses all contracts which will impose financial obligations on the municipality beyond the three years covered in the annual budget.

Since Knysna falls into the category of municipalities with approved total revenue greater than R250 million, all contracts with an annual cost greater than R1 million and for longer than three years must be disclosed.

Rental: Melville Development (Customer Centre):

Year	2011/12	2012/13	2013/14	2014/15	2015/16
R 000	1 545	1 645	1 752	1 866	161

Contract commenced 2006/07 and ends in 2015/16

Section 18 - Capital Expenditure Details

Capital details are shown in Annexure 2:

- 'Supporting Table SA6: Reconciliation of IDP strategic objectives and budget (capital expenditure)'
- 'Supporting Table SA34a: Capital expenditure on new assets by asset class'
- 'Supporting Table SA34b: Capital expenditure on the renewal of existing assets by asset class'
- 'Supporting Table SA34c: Repairs and maintenance expenditure by asset class'
- 'Supporting Table SA36: Detailed capital budget'

The budget for 2013/14 is R76 million. The majority of the capital budget remains for trading services (41%), community and public safety which includes infrastructure for the housing programme (35.7%).

Projects delayed from previous years

A list of capital programmes or projects delayed from previous financial years is shown in Annexure 2, 'Supporting Table SA37: Projects delayed from previous financial year/s'.

Historical actual capital spend versus budget

The following table shows the trend of spending against budget for the capital programme since 2006/07:

R '000	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13 projected
Capital Budget (adjusted)	104 796	78 417	110 844	57 733	85 420	70 130
Actual Spending	71 746	66 092	99 593	54 213	60 318	63 117
%	68	84	88	94	71	90

The above table shows a number of points for noting.

- 1) The steady increase in the capital budget which directly reflects the growth of the town over the period to end 2008. Council capital expenditure generally works on a two year lag to the economy of the town;

- 2) The cutback in capital expenditure from 2008/09 as a response to the high gearing and because of the economic downturn which was just beginning. The figures for 2009/10 are slightly misleading for trend purposes because of the water issues and disaster relief grants that were received during that time; and
- 3) The percentage spend to budget ratio which is generally acceptable at the 85-90% levels achieved in the last two years.

Section 19 - Legislation Compliance Status

The disclosure on legislation compliance must provide a brief summary of the status of the implementation of legislation applicable to municipalities, including progress made or delays experienced in implementation.

Municipal Finance Management Act - No 56 of 2003

The MFMA became effective on 1st July 2004. The Act modernises budget and financial management practices within the overall objective of maximising the capacity of municipalities to deliver services.

The MFMA covers all aspects of municipal finance including budgeting, supply chain management and financial reporting.

The various sections of the Act are phased in according to the designated financial management capacity of municipalities. Knysna has been designated as a medium capacity municipality.

The MFMA is the foundation of the municipal financial management reforms which municipalities are implementing. Knysna was designated as a pilot municipality for the reforms and is engaged in a partnership arrangement with National Treasury.

The MFMA and the budget

The following explains the budgeting process in terms of the requirements in the MFMA. It is based on National Treasury's guide to the MFMA.

The budget preparation process

The Mayor must lead the budget preparation process through a co-ordinated cycle of events that commences at least ten months prior to the start of each financial year.

Overview

The MFMA requires a Council to adopt three-year capital and operating budgets that take into account, and are linked to, the municipality's current and future development priorities and other finance-related policies (such as those relating to free basic service provision).

These budgets must clearly set out revenue by source and expenditure by vote over three years and must be accompanied by performance objectives for revenue and expenditure, a cash flow statement and any particulars on borrowings, investments, municipal entities, service delivery agreements, grant allocations and details of employment costs.

The budget may be funded only from reasonable estimates of revenue and cash-backed surplus funds from the previous year and borrowings (the latter for capital items only).

Budget preparation timetable

The budget preparation timetable is prepared by senior management and tabled by the Mayor for Council adoption by 31 August (ten months before the commencement of the next budget year).

Budget preparation and review of IDP and policy

The Mayor must co-ordinate the budget preparation process and the review of Council's IDP and budget-related policy, with the assistance of the municipal manager.

The Mayor must ensure that the IDP review forms an integral part of the budget process and that any changes to strategic priorities as contained in the IDP document have realistic projections of revenue and expenditure. In developing the budget, the management must take into account national and provincial budgets, the national fiscal and macro-economic policy and other relevant agreements or Acts of Parliament. The Mayor must consult with the relevant district Council and all other local municipalities in that district as well as the relevant provincial treasury and the National Treasury when preparing the budget, and must provide the National Treasury and other government departments with certain information on request.

This process of development should ideally occur between August and November, so that draft consolidated three-year budget proposals, IDP amendments and policies can be made available during December and January. This allows time during January, February and March for preliminary consultation and discussion on the draft budget.

Tabling of the draft budget

The initial draft budget must be tabled by the Mayor before Council for review by 31 March. The draft budget for 2013/2014 was tabled on 28 March.

Publication of the draft budget

Once tabled at Council, the Municipal Manager must make public the appropriate budget documentation and submit it to National Treasury and the relevant provincial treasury and any other government departments as required. At this time, the local community must be invited to submit representations on what is contained in the budget.

Opportunity to comment on draft budget

When the draft budget is tabled, Council must consider the views of the local community, the National Treasury and the relevant provincial treasury and other municipalities and government departments that may have made submissions on the budget.

Opportunity for revisions to draft budget

After considering all views and submissions, Council must provide an opportunity for the Mayor to respond to the submissions received and if necessary to revise the budget and table amendments for Council's consideration. Annexure 6 is the Mayor's report on the submissions received and responses.

Following the tabling of the draft budget at the end of March, the months of April and May should be used to accommodate public and government comment and to make any revisions that may be necessary. This may take the form of public hearings, Council debates, formal or informal delegations to the National Treasury, provincial treasury and other municipalities, or any other consultative forums designed to address stakeholder priorities.

Adoption of the annual budget

The Council must consider the approval of the budget by 31 May and must formally adopt the budget by 30 June. This provides a 30-day window for Council to revise the budget several times before its final approval.

If a Council fails to approve its budget at its first meeting, it must reconsider it, or an amended draft, again within seven days and it must continue to do so until it is finally approved - before 1 July.

Once approved, the Municipal Manager must place the budget on the municipality's website within five days.

Budget Implementation

Implementation management - the Service Delivery and Budget Implementation Plan (SDBIP)

The Municipal Manager must within fourteen days of the approval of the annual budget (by 14 July at the latest) submit to the Mayor for approval a draft SDBIP and draft annual performance agreements for all pertinent senior staff.

An SDBIP is a detailed plan for implementing the delivery of municipal services contemplated in the annual budget and should indicate monthly revenue and expenditure projections and quarterly service delivery targets and performance indicators.

The Mayor must approve the draft SDBIP within 28 days of the approval of the annual budget (by 28 July at the latest).

This plan must then be monitored by the Mayor and reported on to Council on a regular basis.

Managing the implementation process

The municipal manager is responsible for implementation of the budget and must take steps to ensure that all spending is in accordance with the budget and that revenue and expenditure are properly monitored.

Variation from budget estimates

Generally, Councils may incur expenditure only if it is in terms of the budget, within the limits of the amounts appropriated against each budget vote - and in the case of capital expenditure, only if Council has approved the project.

Expenditure incurred outside of these parameters may be considered to be unauthorised or, in some cases, irregular or fruitless and wasteful. Unauthorised expenditure must be reported and may result in criminal proceedings.

Revision of budget estimates - the adjustments budget

It may be necessary on occasion for a Council to consider a revision of its original budget, owing to material and significant changes in revenue collections, expenditure patterns, or forecasts thereof for the remainder of the financial year.

In such cases a municipality may adopt an adjustments budget, prepared by the municipal manager and submitted to the Mayor for consideration and tabling at Council for adoption.

The adjustments budget must contain certain prescribed information, it may not result in further increases in taxes and tariffs and it must contain appropriate justifications and supporting material when approved by Council.

Requirements of the MFMA relating to the contents of annual budgets and supporting documentation

Section 17 of the MFMA stipulates that an annual budget of a municipality must be a schedule in the prescribed format and sets out what must be included in that format. The various tables detailed in Section 4 and those additionally attached comply with the disclosure requirements.

Other Legislation

In addition to the MFMA, the following legislation also influences Municipality budgeting;

The Division of Revenue Act 2010 and Provincial Budget Announcements

Three year national allocations to local government are published per municipality each year in the Division of Revenue Act. The Act places duties on municipalities in addition to the requirements of the MFMA, specifically with regard to reporting obligations.

Allocations to the Municipality from Provincial Government are announced and published in the Provincial budget.

Section 18 of the MFMA states that annual budgets may only be funded from reasonably anticipated revenues to be collected. The provision in the budget for allocations from National and Provincial Government should reflect the allocations announced in the DORA or in the relevant Provincial Gazette.

The Municipal Systems Act - No 32 of 2000 and Municipal Systems Amendment Act no 44 of 2003

One of the key objectives of the Municipal Systems Act is to ensure financially and economically viable communities. The requirements of the Act link closely to those of the MFMA. In particular, the following requirements need to be taken into consideration in the budgeting process;

- Chapters 4 and 5 relating to community participation and the requirements for the Integrated Development Planning process.

- Chapter 6 relates to performance management which links with the requirements for the budget to contain measurable performance objectives and quarterly performance targets in the Service Delivery and Budget Implementation Plan.
- Chapter 8 relates to the requirement to produce a tariff policy.
Section 20 - Other supporting documents

Section 20 - Other supporting documents

Various supporting documents are attached to enable the reader a fuller understanding of the various processes involved. These are the following:

Annexure 1 – Main Budget Tables

Tables A1 to A10

Annexure 2 – Supporting Budget Tables

Supporting Tables SA1 to SA37

Annexure 3 – Tariffs, Charges and Fees for 2013/2014

The average increases for 2013/2014 are:

Service	Domestic	Non-domestic
Assessment rate in Rand	2%	2%
Refuse	6%	6%
Sanitation	8%	8%
Water	6%	6%
Electricity	*6% on average	*6% on average
* See tariff schedule for full detail		

Annexure 4

Municipal Budget Circular for the 2013/14 MTREF - MFMA Circulars 66 & 67

Annexure 5 – Policies

- Budget
- Cash, liability & investment management
- Credit control
- Funding & reserves
- Indigent relief & social rebates
- Property rates
- Supply chain management
- Tariff

Annexure 6

Mayor's report on responses to budget submissions received

Annexure 7

Draft Service Delivery and Budget Implementation Plan (SDBIP)

Section 21 - Municipal Manager's Quality Certification

An annual budget and supporting documentation must be covered by a quality certificate in the format as per page 68 of the Government Gazette 32141 - 17 April 2009.

QUALITY CERTIFICATE

I, Lauren Waring, Municipal Manager of Knysna Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name LAUREN WARING

Municipal Manager of Knysna Municipality (WC048)

Signature 

Date 23.5.13

Knysna Municipality



Annexure 1

Main budget tables

2013/2014 - 2015/2016



KNYSNA
Municipality
Munisipaliteit
uMasipala

Medium Term Revenue & Expenditure Framework (MTREF)

Where people and nature prosper



WC048 Knysna - Table A1 Consolidated Budget Summary

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands										
Financial Performance										
Property rates	110 522	118 810	127 721	143 391	146 252	146 252	146 252	155 182	164 567	174 675
Service charges	175 581	202 018	226 549	247 930	247 930	247 930	247 930	256 197	272 717	290 381
Investment revenue	5 876	5 915	6 667	7 701	7 701	7 701	7 701	8 309	9 934	11 436
Transfers recognised - operational	61 732	62 943	89 231	70 368	83 345	83 345	83 345	81 877	73 911	88 622
Other own revenue	26 929	70 203	57 277	19 011	22 867	22 867	22 867	26 557	27 647	29 676
Total Revenue (excluding capital transfers and contributions)	380 640	459 888	507 444	488 401	508 095	508 095	508 095	528 123	548 775	594 789
Employee costs	114 453	125 015	139 414	156 091	157 900	158 024	158 024	168 789	181 603	192 385
Remuneration of councillors	4 302	4 588	5 619	6 078	6 078	5 954	5 954	6 348	6 747	7 158
Depreciation & asset impairment	87 695	18 823	148 907	21 910	21 910	21 910	21 910	23 655	22 670	22 413
Finance charges	16 572	17 193	16 694	16 309	16 309	16 309	16 309	17 055	18 171	21 286
Materials and bulk purchases	82 955	100 201	124 415	133 928	134 260	134 260	134 260	142 946	154 050	166 015
Transfers and grants	5 357	5 843	5 784	5 461	5 507	5 507	5 507	5 642	5 644	5 727
Other expenditure	156 111	130 692	251 768	149 823	160 934	160 934	160 934	168 055	153 759	160 358
Total Expenditure	467 446	402 355	692 601	489 599	502 898	502 898	502 898	532 490	542 644	575 342
Surplus/(Deficit)	(86 806)	57 534	(185 156)	(1 198)	5 197	5 197	5 197	(4 367)	6 131	19 447
Transfers recognised - capital	65 195	37 711	30 679	36 328	39 478	39 478	39 478	42 885	40 036	35 847
Contributions recognised - capital & contributed assets	-	-	777	-	-	-	-	3 717	-	-
Surplus/(Deficit) after capital transfers & contributions	(21 611)	95 245	(153 701)	35 130	44 675	44 675	44 675	42 235	46 167	55 294
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(21 611)	95 245	(153 701)	35 130	44 675	44 675	44 675	42 235	46 167	55 294
Capital expenditure & funds sources										
Capital expenditure	99 593	54 213	60 318	71 083	70 130	70 130	70 130	75 959	61 284	49 215
Transfers recognised - capital	65 195	37 711	30 679	36 328	39 478	39 478	39 478	42 885	40 036	35 847
Public contributions & donations	-	-	777	-	-	-	-	3 717	-	-
Borrowing	26 261	9 892	13 094	20 375	17 993	17 993	17 993	15 487	9 050	6 890
Internally generated funds	8 137	6 610	15 768	14 380	12 659	12 659	12 659	13 870	12 198	6 478
Total sources of capital funds	99 593	54 213	60 318	71 083	70 130	70 130	70 130	75 959	61 284	49 215
Financial position										
Total current assets	101 894	131 968	129 858	93 062	115 002	115 002	115 002	109 589	120 760	153 174
Total non current assets	965 426	943 005	846 014	1 166 092	902 883	902 883	902 883	957 548	998 737	1 028 346
Total current liabilities	83 028	89 502	91 197	79 284	89 284	89 284	89 284	93 418	91 920	94 685
Total non current liabilities	209 988	231 714	236 725	228 392	228 392	228 392	228 392	231 274	238 965	242 929
Community wealth/Equity	774 304	753 757	647 950	951 478	700 210	700 210	700 210	742 444	788 611	843 905
Cash flows										
Net cash from (used) operating	66 317	89 897	69 026	69 810	81 552	81 552	81 552	79 809	79 134	81 271
Net cash from (used) investing	(98 786)	(54 777)	(62 688)	(81 115)	(80 162)	(80 162)	(80 162)	(78 125)	(63 613)	(51 727)
Net cash from (used) financing	3 828	5 411	(8 144)	(9 423)	(9 423)	(9 423)	(9 423)	(6 191)	(6 541)	(4 044)
Cash/cash equivalents at the year end	16 778	57 309	55 503	25 530	47 470	47 470	47 470	42 963	51 943	77 442
Cash backing/surplus reconciliation										
Cash and investments available	30 073	72 767	72 887	52 485	74 425	74 425	74 425	72 344	83 968	112 350
Application of cash and investments	(4 048)	39 685	43 921	34 255	47 387	49 722	72 387	63 095	74 190	101 559
Balance - surplus (shortfall)	34 122	33 081	28 967	18 230	27 038	24 703	2 038	9 249	9 778	10 791
Asset management										
Asset register summary (WDV)	949 482	924 682	825 565	1 136 040	872 802	872 802	872 802	925 136	963 750	990 552
Depreciation & asset impairment	87 695	18 823	148 907	21 910	21 910	21 910	21 910	23 655	22 670	22 413
Renewal of Existing Assets	33 836	21 845	35 188	41 520	37 721	37 721	37 721	33 669	16 390	14 922
Repairs and Maintenance	17 157	18 091	22 025	31 223	28 812	28 812	28 812	34 713	36 997	39 179
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	31 739	33 666	37 202	37 817	47 026	47 026	47 026	41 947	37 198	31 872
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	0	0	-	-	-	-	-	-	-

WC048 Knysna - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue - Standard											
Governance and administration			136 039	190 855	187 031	164 694	167 977	167 977	177 884	191 051	205 234
Executive and council			10 635	56 626	37 772	5 986	6 007	6 007	6 938	8 653	10 798
Budget and treasury office			119 247	127 852	137 945	154 391	157 602	157 602	166 942	178 155	189 858
Corporate services			6 158	6 377	11 313	4 317	4 368	4 368	4 004	4 243	4 578
Community and public safety			46 096	44 459	71 761	52 394	70 034	70 034	68 814	53 320	56 405
Community and social services			1 381	1 275	1 466	3 624	2 685	2 685	9 313	7 287	6 317
Sport and recreation			1 545	873	1 031	966	1 026	1 026	1 011	1 056	1 104
Public safety			4 385	2 539	7 828	3 583	7 231	7 231	12 008	13 949	14 092
Housing			38 785	39 772	61 435	44 221	59 092	59 092	46 483	31 028	34 892
Health			-	-	0	-	-	-	-	-	-
Economic and environmental services			16 559	6 723	7 748	9 505	7 858	7 858	21 244	15 267	8 040
Planning and development			2 263	1 869	1 893	1 945	2 132	2 132	3 226	2 325	2 481
Road transport			14 296	4 764	5 855	7 560	5 726	5 726	18 018	12 942	5 559
Environmental protection			-	90	-	-	-	-	-	-	-
Trading services			247 142	255 563	272 361	298 136	301 704	301 704	306 783	329 173	360 957
Electricity			126 129	146 953	172 645	191 287	192 787	192 787	199 912	212 953	231 261
Water			91 562	68 900	50 357	60 531	60 441	60 441	66 685	67 117	72 138
Waste water management			12 719	21 278	28 846	24 783	26 941	26 941	17 024	23 273	29 238
Waste management			16 733	18 431	20 513	21 535	21 535	21 535	23 162	25 831	28 320
Other		4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		2	445 835	497 599	538 900	524 729	547 573	547 573	574 725	588 811	630 636
Expenditure - Standard											
Governance and administration			208 137	108 833	336 097	141 571	143 357	143 357	141 558	147 251	156 229
Executive and council			127 901	35 046	256 819	36 108	37 191	37 191	36 382	37 832	39 479
Budget and treasury office			28 784	25 918	30 939	41 125	42 084	42 084	40 444	42 186	43 655
Corporate services			51 452	47 869	48 338	64 338	64 081	64 081	64 733	67 233	73 094
Community and public safety			82 824	84 803	105 799	86 593	98 760	98 760	91 027	86 455	92 808
Community and social services			7 423	8 420	8 774	10 146	10 268	10 268	11 909	13 194	13 990
Sport and recreation			8 406	10 513	11 719	13 613	12 108	12 108	12 824	13 670	14 467
Public safety			14 635	17 254	21 164	19 428	21 980	21 980	24 055	25 675	27 366
Housing			49 655	45 458	60 762	39 726	50 725	50 725	38 330	29 765	32 582
Health			2 706	3 159	3 381	3 679	3 679	3 679	3 908	4 152	4 402
Economic and environmental services			23 198	25 601	30 270	30 329	31 786	31 786	42 705	38 522	40 142
Planning and development			4 489	5 440	6 461	6 493	8 061	8 061	10 248	10 074	10 677
Road transport			18 115	19 292	22 783	22 091	21 981	21 981	31 076	26 982	27 912
Environmental protection			594	869	1 026	1 745	1 745	1 745	1 381	1 466	1 554
Trading services			153 287	183 118	220 435	231 106	228 994	228 994	257 200	270 415	286 164
Electricity			93 223	110 317	136 857	157 603	155 233	155 233	178 816	187 676	199 251
Water			29 722	35 152	40 187	38 034	37 883	37 883	39 204	41 144	42 959
Waste water management			16 031	15 259	21 495	17 922	17 832	17 832	18 663	20 087	21 532
Waste management			14 311	22 390	21 896	17 548	18 045	18 045	20 516	21 508	22 421
Other		4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard		3	467 446	402 355	692 601	489 599	502 898	502 898	532 490	542 644	575 342
Surplus/(Deficit) for the year			(21 611)	95 245	(153 701)	35 130	44 675	44 675	42 235	46 167	55 294

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

WC048 Knysna - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Revenue - Standard										
Municipal governance and administration		136 039	190 855	187 031	164 694	167 977	167 977	177 884	191 051	205 234
Executive and council		10 635	56 626	37 772	5 986	6 007	6 007	6 938	8 653	10 798
Mayor and Council		9 596	55 705	36 701	4 771	4 792	4 792	2 932	3 684	3 857
Municipal Manager		1 039	921	1 071	1 215	1 215	1 215	4 006	4 969	6 941
Budget and treasury office		119 247	127 852	137 945	154 391	157 602	157 602	166 942	178 155	189 858
Corporate services		6 158	6 377	11 313	4 317	4 368	4 368	4 004	4 243	4 578
Human Resources		815	155	861	400	400	400	400	401	402
Information Technology		5	83	5	4	4	4	4	4	4
Property Services		2 374	2 383	1 734	2 664	2 664	2 664	2 788	2 913	3 046
Other Admin		2 963	3 757	8 712	1 249	1 300	1 300	812	925	1 126
Community and public safety		46 096	44 459	71 761	52 394	70 034	70 034	68 814	53 320	56 405
Community and social services		1 381	1 275	1 466	3 624	2 685	2 685	9 313	7 287	6 317
Libraries and Archives		720	654	780	2 602	1 515	1 515	4 557	998	1 088
Museums & Art Galleries etc		6	7	11	10	10	10	10	11	11
Community halls and Facilities		437	420	453	813	961	961	4 535	6 058	4 986
Cemeteries & Crematoriums		219	195	222	199	199	199	211	221	233
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		-	-	-	-	-	-	-	-	-
Other Social		-	-	-	-	-	-	-	-	-
Sport & Recreation		1 545	873	1 031	966	1 026	1 026	1 011	1 056	1 104
Public safety		4 385	2 539	7 828	3 583	7 231	7 231	12 008	13 949	14 092
Police		2 063	2 387	7 730	3 493	7 141	7 141	11 418	11 959	13 502
Fire		141	152	98	90	90	90	90	90	90
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		2 180	-	-	-	-	-	500	1 900	500
Other		-	-	-	-	-	-	-	-	-
Housing		38 785	39 772	61 435	44 221	59 092	59 092	46 483	31 028	34 892
Health		-	-	0	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		-	-	0	-	-	-	-	-	-
Economic and environmental services		16 559	6 723	7 748	9 505	7 858	7 858	21 244	15 267	8 040
Planning and development		2 263	1 869	1 893	1 945	2 132	2 132	3 226	2 325	2 481
Economic Development/Planning		-	-	2	-	250	250	1 250	251	252
Town Planning/Building enforcement		2 263	1 869	1 891	1 945	1 882	1 882	1 976	2 074	2 229
Licensing & Regulation		-	-	-	-	-	-	-	-	-
Road transport		14 296	4 764	5 855	7 560	5 726	5 726	18 018	12 942	5 559
Roads		11 225	1 332	2 235	4 070	2 236	2 236	14 415	9 239	1 750
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		3 070	3 432	3 620	3 490	3 490	3 490	3 603	3 703	3 809
Other		-	-	-	-	-	-	-	-	-
Environmental protection		-	90	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		-	90	-	-	-	-	-	-	-
Trading services		247 142	255 563	272 361	298 136	301 704	301 704	306 783	329 173	360 957
Electricity		126 129	146 953	172 645	191 287	192 787	192 787	199 912	212 953	231 261
Electricity Distribution		126 129	146 953	172 645	191 287	192 787	192 787	199 912	212 953	231 261
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		91 562	68 900	50 357	60 531	60 441	60 441	66 685	67 117	72 138
Water Distribution		46 945	52 649	48 855	53 090	54 168	54 168	58 914	62 267	70 392
Water Storage		44 617	16 252	1 503	7 441	6 273	6 273	7 771	4 850	1 746
Waste water management		12 719	21 278	28 846	24 783	26 941	26 941	17 024	23 273	29 238
Sewerage		12 713	21 278	28 846	24 783	26 941	26 941	17 024	23 273	29 238
Storm Water Management		-	-	-	-	-	-	-	-	-
Public Toilets		6	-	-	-	-	-	-	-	-
Waste management		16 733	18 431	20 513	21 535	21 535	21 535	23 162	25 831	28 320
Solid Waste		16 733	18 431	20 513	21 535	21 535	21 535	23 162	25 831	28 320
Other		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	445 835	497 599	538 900	524 729	547 573	547 573	574 725	588 811	630 636

WC048 Knysna - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Expenditure - Standard										
Municipal governance and administration		208 137	108 833	336 097	141 571	143 357	143 357	141 558	147 251	156 229
Executive and council		127 901	35 046	256 819	36 108	37 191	37 191	36 382	37 832	39 479
Mayor and Council		124 523	29 386	250 248	25 723	26 836	26 836	25 705	26 541	27 548
Municipal Manager		3 378	5 660	6 571	10 385	10 355	10 355	10 677	11 291	11 932
Budget and treasury office		28 784	25 918	30 939	41 125	42 084	42 084	40 444	42 186	43 655
Corporate services		51 452	47 869	48 338	64 338	64 081	64 081	64 733	67 233	73 094
Human Resources		6 435	6 794	7 841	7 969	8 503	8 503	7 880	8 358	8 837
Information Technology		3 875	3 248	3 824	5 959	5 559	5 559	7 842	8 502	10 558
Property Services		3 233	3 807	4 102	9 977	9 727	9 727	10 291	10 921	11 512
Other Admin		37 908	34 019	32 571	40 433	40 292	40 292	38 720	39 453	42 186
Community and public safety		82 824	84 803	105 799	86 593	98 760	98 760	91 027	86 455	92 808
Community and social services		7 423	8 420	8 774	10 146	10 268	10 268	11 909	13 194	13 990
Libraries and Archives		4 890	5 767	6 076	6 967	6 861	6 861	7 925	8 871	9 429
Museums & Art Galleries etc		429	547	541	549	722	722	673	713	754
Community halls and Facilities		998	939	979	1 171	1 246	1 246	1 158	1 332	1 411
Cemeteries & Crematoriums		1 105	1 166	1 177	1 460	1 439	1 439	1 455	1 542	1 631
Child Care		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Other Community		-	-	-	-	-	-	-	-	-
Other Social		-	-	-	-	-	-	697	736	766
Sport & Recreation		8 406	10 513	11 719	13 613	12 108	12 108	12 824	13 670	14 467
Public safety		14 635	17 254	21 164	19 428	21 980	21 980	24 055	25 675	27 366
Police		7 593	9 424	12 722	10 898	12 864	12 864	14 512	15 500	16 618
Fire		6 477	7 288	7 999	8 081	8 499	8 499	8 990	9 593	10 131
Civil Defence		-	-	-	-	-	-	-	-	-
Street Lighting		564	542	443	450	617	617	553	583	617
Other		-	-	-	-	-	-	-	-	-
Housing		49 655	45 458	60 762	39 726	50 725	50 725	38 330	29 765	32 582
Health		2 706	3 159	3 381	3 679	3 679	3 679	3 908	4 152	4 402
Clinics		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Other		2 706	3 159	3 381	3 679	3 679	3 679	3 908	4 152	4 402
Economic and environmental services		23 198	25 601	30 270	30 329	31 786	31 786	42 705	38 522	40 142
Planning and development		4 489	5 440	6 461	6 493	8 061	8 061	10 248	10 074	10 677
Economic Development/Planning		-	-	1 358	892	2 489	2 489	4 122	3 310	3 506
Town Planning/Building enforcement		4 489	5 440	5 103	5 601	5 572	5 572	6 127	6 764	7 171
Licensing & Regulation		-	-	-	-	-	-	-	-	-
Road transport		18 115	19 292	22 783	22 091	21 981	21 981	31 076	26 982	27 912
Roads		16 257	17 302	20 518	19 646	19 742	19 742	28 905	24 675	25 465
Public Buses		-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		1 858	1 990	2 265	2 446	2 239	2 239	2 171	2 307	2 447
Other		-	-	-	-	-	-	-	-	-
Environmental protection		594	869	1 026	1 745	1 745	1 745	1 381	1 466	1 554
Pollution Control		-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-
Other		594	869	1 026	1 745	1 745	1 745	1 381	1 466	1 554
Trading services		153 287	183 118	220 435	231 106	228 994	228 994	257 200	270 415	286 164
Electricity		93 223	110 317	136 857	157 603	155 233	155 233	178 816	187 676	199 251
Electricity Distribution		93 223	110 317	136 857	157 603	155 233	155 233	178 816	187 676	199 251
Electricity Generation		-	-	-	-	-	-	-	-	-
Water		29 722	35 152	40 187	38 034	37 883	37 883	39 204	41 144	42 959
Water Distribution		15 757	17 522	22 012	19 348	18 460	18 460	17 767	18 377	18 990
Water Storage		13 965	17 630	18 174	18 686	19 423	19 423	21 437	22 767	23 968
Waste water management		16 031	15 259	21 495	17 922	17 832	17 832	18 663	20 087	21 532
Sewerage		12 900	11 919	18 427	13 830	13 707	13 707	15 210	16 453	17 711
Storm Water Management		2 197	2 320	2 019	3 054	3 022	3 022	2 284	2 401	2 521
Public Toilets		933	1 019	1 050	1 038	1 103	1 103	1 169	1 233	1 300
Waste management		14 311	22 390	21 896	17 548	18 045	18 045	20 516	21 508	22 421
Solid Waste		14 311	22 390	21 896	17 548	18 045	18 045	20 516	21 508	22 421
Other		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	467 446	402 355	692 601	489 599	502 898	502 898	532 490	542 644	575 342
Surplus/(Deficit) for the year		(21 611)	95 245	(153 701)	35 130	44 675	44 675	42 235	46 167	55 294

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

WC048 Knysna - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Revenue by Vote	1									
Vote 1 - Executive & Council		10 635	56 626	37 772	5 986	6 007	6 007	6 938	8 653	10 798
Vote 2 - Corporate Services		3 277	2 664	2 668	3 147	3 171	3 171	3 190	3 316	3 450
Vote 3 - Financial Services		119 275	128 001	138 068	154 418	157 629	157 629	166 969	178 182	189 885
Vote 4 - Strategic Services		1 643	154	0	-	-	-	-	-	-
Vote 5 - Planning & Development		41 068	44 042	71 095	46 166	61 224	61 224	49 708	33 353	37 374
Vote 6 - Community Services		26 090	27 827	35 538	33 806	36 801	36 801	49 254	50 635	53 907
Vote 7 - Electrical Services		128 368	147 030	172 687	191 287	192 787	192 787	200 412	214 853	231 761
Vote 8 - Technical Services		115 480	91 256	81 072	89 919	89 954	89 954	98 254	99 819	103 461
Total Revenue by Vote	2	445 835	497 599	538 900	524 729	547 573	547 573	574 725	588 811	630 636
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive & Council		127 901	35 046	256 819	36 108	37 191	37 191	36 382	37 832	39 479
Vote 2 - Corporate Services		15 068	16 244	18 642	25 628	25 814	25 814	24 768	25 825	27 118
Vote 3 - Financial Services		34 102	30 872	36 648	49 286	50 073	50 073	50 391	52 928	56 607
Vote 4 - Strategic Services		10 807	3 048	-	-	-	-	-	-	-
Vote 5 - Planning & Development		56 691	55 113	71 758	52 184	63 571	63 571	54 355	44 631	48 275
Vote 6 - Community Services		54 057	69 546	75 316	73 591	75 024	75 024	81 302	86 758	92 177
Vote 7 - Electrical Services		97 596	115 362	141 933	163 646	162 742	162 742	185 779	195 044	207 053
Vote 8 - Technical Services		71 224	77 124	91 484	89 156	88 483	88 483	99 513	99 627	104 632
Total Expenditure by Vote	2	467 446	402 355	692 601	489 599	502 898	502 898	532 490	542 644	575 342
Surplus/(Deficit) for the year	2	(21 611)	95 245	(153 701)	35 130	44 675	44 675	42 235	46 167	55 294

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

WC048 Knysna - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote		1									
Vote 1 - Executive & Council			10 635	56 626	37 772	5 986	6 007	6 007	6 938	8 653	10 798
1.1 - Council General			9 596	55 705	36 701	4 771	4 792	4 792	2 932	3 684	3 857
1.2 - Municipal Manager			1 039	921	1 071	1 215	1 215	1 215	4 006	4 969	6 941
Vote 2 - Corporate Services			3 277	2 664	2 668	3 147	3 171	3 171	3 190	3 316	3 450
2.1 - Director			20	-	-	-	-	-	-	-	-
2.2 - Corporate Administration			3 257	2 664	2 668	3 147	3 171	3 171	3 190	3 316	3 450
Vote 3 - Financial Services			119 275	128 001	138 068	154 418	157 629	157 629	166 969	178 182	189 885
3.1 - Director			550	821	722	800	1 150	1 150	890	934	967
3.2 - Assessment Rates			110 522	118 755	127 721	143 391	146 252	146 252	155 182	164 567	174 675
3.3 - Budget & Treasury			8 202	8 425	9 625	10 227	10 227	10 227	10 897	12 681	14 243
Vote 4 - Strategic Services			1 643	154	0	-	-	-	-	-	-
4.1 - Strategic Services			1 643	154	0	-	-	-	-	-	-
Vote 5 - Planning & Development			41 068	44 042	71 095	46 166	61 224	61 224	49 708	33 353	37 374
5.1 - Director			20	2 311	7 769	-	250	250	1 250	251	252
5.2 - Housing			38 785	39 772	61 435	44 221	59 092	59 092	46 483	31 028	34 892
5.3 - Town Planning			2 263	1 959	1 891	1 945	1 882	1 882	1 976	2 074	2 229
Vote 6 - Community Services			26 090	27 827	35 538	33 806	36 801	36 801	49 254	50 635	53 907
6.1 - Director			972	924	748	813	1 187	1 187	4 535	6 058	4 986
6.2 - Library, Arts, Culture & Heritage			726	660	791	2 612	1 525	1 525	4 567	1 008	1 099
6.3 - Parks & Recreation			1 545	873	1 031	966	1 026	1 026	1 011	1 056	1 104
6.4 - Protection Services			5 275	5 971	11 448	7 073	10 721	10 721	15 111	15 752	17 400
6.5 - Waste Management			17 573	19 399	21 519	22 342	22 342	22 342	24 030	26 761	29 318
Vote 7 - Electrical Services			128 368	147 030	172 687	191 287	192 787	192 787	200 412	214 853	231 761
7.1 - Electricity			128 309	146 953	172 645	191 287	192 787	192 787	200 412	214 853	231 761
7.2 - Workshop			59	76	42	-	-	-	-	-	-
Vote 8 - Technical Services			115 480	91 256	81 072	89 919	89 954	89 954	98 254	99 819	103 461
8.1 - Director			570	519	412	1 143	944	944	787	900	1 101
8.2 - Public Works			11 251	1 332	2 241	4 070	2 236	2 236	14 415	9 239	1 750
8.3 - Water & Sewer			103 659	89 405	78 420	84 706	86 774	86 774	83 052	89 680	100 610
Total Revenue by Vote		2	445 835	497 599	538 900	524 729	547 573	547 573	574 725	588 811	630 636

WC048 Knysna - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Expenditure by Vote		1									
Vote 1 - Executive & Council			127 901	35 046	256 819	36 108	37 191	37 191	36 382	37 832	39 479
1.1 - Council General			124 523	29 386	250 248	25 723	26 836	26 836	25 705	26 541	27 548
1.2 - Municipal Manager			3 378	5 660	6 571	10 385	10 355	10 355	10 677	11 291	11 932
Vote 2 - Corporate Services			15 068	16 244	18 642	25 628	25 814	25 814	24 768	25 825	27 118
2.1 - Director			2 031	2 698	3 002	2 560	2 553	2 553	2 354	2 175	2 204
2.2 - Corporate Administration			13 037	13 546	15 640	23 068	23 261	23 261	22 414	23 650	24 914
Vote 3 - Financial Services			34 102	30 872	36 648	49 286	50 073	50 073	50 391	52 928	56 607
3.1 - Director			5 245	4 485	4 977	6 075	6 645	6 645	6 594	6 913	7 319
3.2 - Assessment Rates			4 925	3 135	4 904	9 951	9 951	9 951	10 059	9 434	8 969
3.3 - Budget & Treasury			23 932	23 251	26 767	33 260	33 476	33 476	33 737	36 582	40 319
Vote 4 - Strategic Services			10 807	3 048	-	-	-	-	-	-	-
4.1 - Strategic Services			10 807	3 048	-	-	-	-	-	-	-
Vote 5 - Planning & Development			56 691	55 113	71 758	52 184	63 571	63 571	54 355	44 631	48 275
5.1 - Director			1 953	3 346	4 867	5 112	5 529	5 529	8 517	6 636	6 969
5.2 - Housing			49 655	45 458	60 762	39 726	50 725	50 725	38 330	29 765	32 582
5.3 - Town Planning			5 083	6 309	6 129	7 346	7 317	7 317	7 508	8 230	8 724
Vote 6 - Community Services			54 057	69 546	75 316	73 591	75 024	75 024	81 302	86 758	92 177
6.1 - Director			3 976	4 718	4 805	5 604	5 755	5 755	5 477	5 890	6 698
6.2 - Library, Arts, Culture & Heritage			5 320	6 314	6 617	7 516	7 583	7 583	8 599	9 584	10 182
6.3 - Parks & Recreation			8 406	10 513	11 719	13 613	12 108	12 108	12 824	13 670	14 467
6.4 - Protection Services			15 929	18 702	22 986	21 424	23 602	23 602	25 673	27 400	29 196
6.5 - Waste Management			20 426	29 298	29 189	25 435	25 976	25 976	28 729	30 214	31 634
Vote 7 - Electrical Services			97 596	115 362	141 933	163 646	162 742	162 742	185 779	195 044	207 053
7.1 - Electricity			93 787	110 859	137 300	158 052	155 851	155 851	179 369	188 258	199 869
7.2 - Workshop			3 809	4 503	4 633	5 594	6 892	6 892	6 410	6 785	7 184
Vote 8 - Technical Services			71 224	77 124	91 484	89 156	88 483	88 483	99 513	99 627	104 632
8.1 - Director			8 340	8 662	8 430	11 879	11 466	11 466	11 357	12 173	13 027
8.2 - Public Works			21 632	22 955	26 125	27 123	27 136	27 136	35 423	31 636	32 815
8.3 - Water & Sewer			41 251	45 507	56 928	50 155	49 881	49 881	52 733	55 818	58 790
Total Expenditure by Vote		2	467 446	402 355	692 601	489 599	502 898	502 898	532 490	542 644	575 342
Surplus/(Deficit) for the year		2	(21 611)	95 245	(153 701)	35 130	44 675	44 675	42 235	46 167	55 294

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

WC048 Knysna - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source												
Property rates		2	108 597	116 791	125 364	140 834	143 695	143 695	143 695	152 574	161 841	171 813
Property rates - penalties & collection charges			1 926	2 019	2 356	2 557	2 557	2 557	2 557	2 608	2 726	2 862
Service charges - electricity revenue		2	117 077	138 946	160 116	178 007	178 007	178 007	178 007	182 411	195 069	208 610
Service charges - water revenue		2	35 479	37 925	40 656	43 113	43 113	43 113	43 113	45 492	47 732	50 082
Service charges - sanitation revenue		2	8 460	9 121	9 632	10 001	10 001	10 001	10 001	10 619	11 378	12 193
Service charges - refuse revenue		2	11 433	12 715	13 179	13 590	13 590	13 590	13 590	14 281	14 975	15 703
Service charges - other			3 132	3 310	2 966	3 219	3 219	3 219	3 219	3 393	3 563	3 793
Rental of facilities and equipment			3 972	4 069	3 500	4 598	4 598	4 598	4 598	4 745	5 027	5 255
Interest earned - external investments			5 876	5 915	6 667	7 701	7 701	7 701	7 701	8 309	9 934	11 436
Interest earned - outstanding debtors			3 777	3 873	4 551	4 034	4 034	4 034	4 034	3 192	3 281	3 374
Dividends received			-	-	-	-	-	-	-	-	-	-
Fines			2 125	2 338	7 677	3 506	7 091	7 091	7 091	11 369	11 912	13 458
Licences and permits			1 379	1 719	1 843	1 798	1 798	1 798	1 798	1 902	1 993	2 090
Agency services			1 689	1 716	1 774	1 691	1 691	1 691	1 691	1 700	1 709	1 718
Transfers recognised - operational			61 732	62 943	89 231	70 368	83 345	83 345	83 345	81 877	73 911	88 622
Other revenue		2	13 744	54 946	37 889	3 198	3 469	3 469	3 469	3 449	3 475	3 481
Gains on disposal of PPE			243	1 541	43	186	186	186	186	200	250	300
Total Revenue (excluding capital transfers and contributions)			380 640	459 888	507 444	488 401	508 095	508 095	508 095	528 123	548 775	594 789
Expenditure By Type												
Employee related costs		2	114 453	125 015	139 414	156 091	157 900	158 024	158 024	168 789	181 603	192 385
Remuneration of councillors			4 302	4 588	5 619	6 078	6 078	5 954	5 954	6 348	6 747	7 158
Debt impairment		3	12 107	15 952	25 142	20 220	20 220	20 220	20 220	28 454	24 492	22 354
Depreciation & asset impairment		2	87 695	18 823	148 907	21 910	21 910	21 910	21 910	23 655	22 670	22 413
Finance charges			16 572	17 193	16 694	16 309	16 309	16 309	16 309	17 055	18 171	21 286
Bulk purchases		2	69 092	85 586	107 621	119 175	119 175	119 175	119 175	127 000	137 160	148 132
Other materials		8	13 863	14 615	16 794	14 753	15 085	15 085	15 085	15 946	16 890	17 883
Contracted services			12 220	13 063	15 363	15 072	15 288	15 288	15 288	20 452	21 707	23 015
Transfers and grants			5 357	5 843	5 784	5 461	5 507	5 507	5 507	5 642	5 644	5 727
Other expenditure		4, 5	131 784	101 139	210 757	114 531	125 426	125 426	125 426	119 149	107 560	114 989
Loss on disposal of PPE			-	538	506	-	-	-	-	-	-	-
Total Expenditure			467 446	402 355	692 601	489 599	502 898	502 898	502 898	532 490	542 644	575 342
Surplus/(Deficit)			(86 806)	57 534	(185 156)	(1 198)	5 197	5 197	5 197	(4 367)	6 131	19 447
Transfers recognised - capital		6	65 195	37 711	30 679	36 328	39 478	39 478	39 478	42 885	40 036	35 847
Contributions recognised - capital			-	-	777	-	-	-	-	3 717	-	-
Contributed assets			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			(21 611)	95 245	(153 701)	35 130	44 675	44 675	44 675	42 235	46 167	55 294
Taxation			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation			(21 611)	95 245	(153 701)	35 130	44 675	44 675	44 675	42 235	46 167	55 294
Attributable to minorities			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			(21 611)	95 245	(153 701)	35 130	44 675	44 675	44 675	42 235	46 167	55 294
Share of surplus/ (deficit) of associate		7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year			(21 611)	95 245	(153 701)	35 130	44 675	44 675	44 675	42 235	46 167	55 294

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

WC048 Knysna - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1										
Capital expenditure - Vote	2										
Multi-year expenditure to be appropriated											
Vote 1 - Executive & Council		-	-	535	1 000	465	465	465	1 730	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	1 063	5 892	450	450	450	1 502	-	-
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		1 818	4 015	10 856	10 000	12 281	12 281	12 281	14 000	9 333	10 500
Vote 6 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Electrical Services		6 592	1 098	6 011	2 573	2 438	2 438	2 438	1 500	500	500
Vote 8 - Technical Services		4 336	16 995	16 066	17 721	20 568	20 568	20 568	13 073	15 166	11 671
Capital multi-year expenditure sub-total	7	12 746	22 108	34 531	37 186	36 202	36 202	36 202	31 805	24 999	22 671
Single-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		1 835	354	532	2 502	1 802	1 802	1 802	2 048	2 045	52
Vote 2 - Corporate Services		32	202	240	24	24	24	24	80	28	31
Vote 3 - Financial Services		701	3 233	1 739	615	608	608	608	642	660	713
Vote 4 - Strategic Services		4 698	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		2 205	3 164	3 788	2 232	3 063	3 063	3 063	4 617	60	64
Vote 6 - Community Services		1 471	587	2 599	3 923	5 195	5 195	5 195	13 277	9 569	4 505
Vote 7 - Electrical Services		6 823	4 431	7 099	13 143	12 519	12 519	12 519	14 456	9 671	9 752
Vote 8 - Technical Services		69 081	20 135	9 790	11 458	10 717	10 717	10 717	9 034	14 252	11 427
Capital single-year expenditure sub-total		86 847	32 106	25 787	33 897	33 928	33 928	33 928	44 154	36 285	26 544
Total Capital Expenditure - Vote		99 593	54 213	60 318	71 083	70 130	70 130	70 130	75 959	61 284	49 215
Capital Expenditure - Standard											
Governance and administration		7 557	7 766	12 819	10 583	4 316	4 316	4 316	7 072	3 433	1 551
Executive and council		1 835	354	1 067	3 502	2 267	2 267	2 267	3 778	2 045	52
Budget and treasury office		54	634	1 256	1 515	502	502	502	1 569	70	76
Corporate services		5 668	6 777	10 496	5 566	1 547	1 547	1 547	1 725	1 318	1 423
Community and public safety		6 445	6 561	8 005	14 335	18 261	18 261	18 261	27 149	17 257	14 361
Community and social services		353	58	253	1 903	1 080	1 080	1 080	10 099	4 197	3 422
Sport and recreation		31	-	26	240	1 877	1 877	1 877	500	3 027	439
Public safety		2 071	908	934	-	-	-	-	2 100	700	-
Housing		3 990	5 595	6 792	12 192	15 304	15 304	15 304	14 450	9 333	10 500
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		12 874	1 470	5 370	3 821	3 314	3 314	3 314	10 629	10 491	1 246
Planning and development		26	1	-	-	-	-	-	-	-	-
Road transport		12 848	1 456	5 370	3 821	3 314	3 314	3 314	6 512	10 491	1 246
Environmental protection		-	13	-	-	-	-	-	4 117	-	-
Trading services		72 717	38 417	34 123	42 344	44 239	44 239	44 239	31 109	30 103	32 057
Electricity		11 486	4 717	13 054	15 716	14 957	14 957	14 957	15 956	10 171	10 252
Water		59 943	25 869	5 285	10 235	9 669	9 669	9 669	13 603	14 032	14 249
Waste water management		485	7 712	14 820	14 893	17 944	17 944	17 944	1 550	4 620	7 556
Waste management		803	120	963	1 500	1 669	1 669	1 669	-	1 280	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	99 593	54 213	60 318	71 083	70 130	70 130	70 130	75 959	61 284	49 215
Funded by:											
National Government		62 777	33 163	27 112	25 870	25 917	25 917	25 917	24 969	23 476	25 347
Provincial Government		1 850	3 457	3 328	10 458	13 335	13 335	13 335	17 916	16 560	10 500
District Municipality		-	200	-	-	-	-	-	-	-	-
Other transfers and grants		567	891	239	-	226	226	226	-	-	-
Transfers recognised - capital	4	65 195	37 711	30 679	36 328	39 478	39 478	39 478	42 885	40 036	35 847
Public contributions & donations	5	-	-	777	-	-	-	-	3 717	-	-
Borrowing	6	26 261	9 892	13 094	20 375	17 993	17 993	17 993	15 487	9 050	6 890
Internally generated funds		8 137	6 610	15 768	14 380	12 659	12 659	12 659	13 870	12 198	6 478
Total Capital Funding	7	99 593	54 213	60 318	71 083	70 130	70 130	70 130	75 959	61 284	49 215

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

WC048 Knysna - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1										
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - Executive & Council		-	-	535	1 000	465	465	465	1 730	-	-
1.1 - Council General		-	-	535	1 000	465	465	465	1 730	-	-
1.2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-
2.1 - Director		-	-	-	-	-	-	-	-	-	-
2.2 - Corporate Administration		-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	1 063	5 892	450	450	450	1 502	-	-
3.1 - Director		-	-	927	1 450	450	450	450	1 502	-	-
3.2 - Assessment Rates		-	-	-	-	-	-	-	-	-	-
3.3 - Budget & Treasury		-	-	136	4 442	-	-	-	-	-	-
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-	-
4.1 - Strategic Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		1 818	4 015	10 856	10 000	12 281	12 281	12 281	14 000	9 333	10 500
5.1 - Director		-	1 399	7 764	-	-	-	-	-	-	-
5.2 - Housing		1 818	2 616	3 092	10 000	12 281	12 281	12 281	14 000	9 333	10 500
5.3 - Town Planning		-	-	-	-	-	-	-	-	-	-
Vote 6 - Community Services		-	-	-	-	-	-	-	-	-	-
6.1 - Director		-	-	-	-	-	-	-	-	-	-
6.2 - Library, Arts, Culture & Heritage		-	-	-	-	-	-	-	-	-	-
6.3 - Parks & Recreation		-	-	-	-	-	-	-	-	-	-
6.4 - Protection Services		-	-	-	-	-	-	-	-	-	-
6.5 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 7 - Electrical Services		6 592	1 098	6 011	2 573	2 438	2 438	2 438	1 500	500	500
7.1 - Electricity		6 592	1 098	6 011	2 573	2 438	2 438	2 438	1 500	500	500
7.2 - Workshop		-	-	-	-	-	-	-	-	-	-
Vote 8 - Technical Services		4 336	16 995	16 066	17 721	20 568	20 568	20 568	13 073	15 166	11 671
8.1 - Director		-	-	-	-	-	-	-	-	-	-
8.2 - Public Works		-	-	-	-	-	-	-	2 400	7 227	-
8.3 - Water & Sewer		4 336	16 995	16 066	17 721	20 568	20 568	20 568	10 673	7 939	11 671
Capital multi-year expenditure sub-total		12 746	22 108	34 531	37 186	36 202	36 202	36 202	31 805	24 999	22 671
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - Executive & Council		1 835	354	532	2 502	1 802	1 802	1 802	2 048	2 045	52
1.1 - Council General		1 325	170	354	2 462	1 761	1 761	1 761	2 018	2 020	22
1.2 - Municipal Manager		510	184	178	40	41	41	41	30	25	30
Vote 2 - Corporate Services		32	202	240	24	24	24	24	80	28	31
2.1 - Director		18	179	53	24	24	24	24	80	28	31
2.2 - Corporate Administration		14	23	187	-	-	-	-	-	-	-
Vote 3 - Financial Services		701	3 233	1 739	615	608	608	608	642	660	713
3.1 - Director		31	463	143	65	52	52	52	67	70	76
3.2 - Assessment Rates		-	-	-	-	-	-	-	-	-	-
3.3 - Budget & Treasury		670	2 769	1 596	550	556	556	556	575	590	637
Vote 4 - Strategic Services		4 698	-	-	-	-	-	-	-	-	-
4.1 - Strategic Services		4 698	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		2 205	3 164	3 788	2 232	3 063	3 063	3 063	4 617	60	64
5.1 - Director		7	171	87	40	40	40	40	50	60	64
5.2 - Housing		2 172	2 979	3 701	2 192	3 023	3 023	3 023	450	-	-
5.3 - Town Planning		26	13	-	-	-	-	-	4 117	-	-
Vote 6 - Community Services		1 471	587	2 599	3 923	5 195	5 195	5 195	13 277	9 569	4 505
6.1 - Director		28	267	423	545	965	965	965	5 437	4 562	3 816
6.2 - Library, Arts, Culture & Heritage		257	58	98	1 638	684	684	684	4 990	-	-
6.3 - Parks & Recreation		31	-	26	240	1 877	1 877	1 877	500	3 027	439
6.4 - Protection Services		250	142	934	-	-	-	-	2 100	700	-
6.5 - Waste Management		905	120	1 118	1 500	1 669	1 669	1 669	250	1 280	250
Vote 7 - Electrical Services		6 823	4 431	7 099	13 143	12 519	12 519	12 519	14 456	9 671	9 752
7.1 - Electricity		6 809	4 385	7 043	13 143	12 519	12 519	12 519	14 456	9 671	9 752
7.2 - Workshop		15	46	56	-	-	-	-	-	-	-
Vote 8 - Technical Services		69 081	20 135	9 790	11 458	10 717	10 717	10 717	9 034	14 252	11 427
8.1 - Director		231	2 093	328	230	358	358	358	692	275	297
8.2 - Public Works		12 764	1 457	5 423	3 821	3 314	3 314	3 314	4 312	3 475	1 535
8.3 - Water & Sewer		56 086	16 586	4 039	7 407	7 045	7 045	7 045	4 030	10 502	9 595
Capital single-year expenditure sub-total		86 847	32 106	25 787	33 897	33 928	33 928	33 928	44 154	36 285	26 544
Total Capital Expenditure		99 593	54 213	60 318	71 083	70 130	70 130	70 130	75 959	61 284	49 215

WC048 Knysna - Table A6 Consolidated Budgeted Financial Position

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
ASSETS											
Current assets											
Cash		782	26 231	25 161	12 723	22 921	22 921	22 921	12 963	16 743	32 242
Call investment deposits	1	26 182	31 078	30 342	12 807	24 548	24 548	24 548	30 000	35 200	45 200
Consumer debtors	1	59 761	62 932	62 765	62 058	62 058	62 058	62 058	60 670	62 338	68 717
Other debtors		13 367	7 370	3 424	3 237	3 237	3 237	3 237	3 561	3 917	4 273
Current portion of long-term receivables		118	63	202	65	65	65	65	70	75	80
Inventory	2	1 685	4 294	7 965	2 172	2 172	2 172	2 172	2 324	2 486	2 661
Total current assets		101 894	131 968	129 858	93 062	115 002	115 002	115 002	109 589	120 760	153 174
Non current assets											
Long-term receivables		463	467	633	445	445	445	445	380	310	235
Investments		13 295	15 458	17 385	26 955	26 955	26 955	26 955	29 381	32 025	34 908
Investment property		142 103	198 067	134 998	160 441	134 998	134 998	134 998	134 998	134 998	134 998
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	807 201	725 797	689 897	975 553	737 164	737 164	737 164	789 510	828 166	855 010
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		178	818	669	46	669	669	669	627	585	543
Other non-current assets		2 187	2 398	2 432	2 652	2 652	2 652	2 652	2 652	2 652	2 652
Total non current assets		965 426	943 005	846 014	1 166 092	902 883	902 883	902 883	957 548	998 737	1 028 346
TOTAL ASSETS		1 067 320	1 074 973	975 872	1 259 154	1 017 885	1 017 885	1 017 885	1 067 137	1 119 496	1 181 520
LIABILITIES											
Current liabilities											
Bank overdraft	1	10 186	-	-	-	-	-	-	-	-	-
Borrowing	4	14 458	17 181	17 259	16 678	16 678	16 678	16 678	16 030	11 514	11 588
Consumer deposits		8 475	9 103	9 289	10 774	10 774	10 774	10 774	11 852	13 037	14 080
Trade and other payables	4	35 736	42 729	49 338	36 544	46 544	46 544	46 544	48 721	48 873	49 040
Provisions		14 174	20 490	15 312	15 287	15 287	15 287	15 287	16 816	18 497	19 977
Total current liabilities		83 028	89 502	91 197	79 284	89 284	89 284	89 284	93 418	91 920	94 685
Non current liabilities											
Borrowing		155 997	159 162	149 548	141 016	141 016	141 016	141 016	134 396	131 186	126 025
Provisions		53 992	72 552	87 176	87 376	87 376	87 376	87 376	96 878	107 779	116 905
Total non current liabilities		209 989	231 714	236 725	228 392	228 392	228 392	228 392	231 274	238 965	242 929
TOTAL LIABILITIES		293 017	321 216	327 922	307 676	317 676	317 676	317 676	324 693	330 885	337 614
NET ASSETS	5	774 304	753 757	647 950	951 478	700 210	700 210	700 210	742 444	788 611	843 905
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		769 883	734 142	582 644	917 600	615 241	615 241	590 241	647 283	683 347	708 012
Reserves	4	4 420	19 615	65 307	33 879	84 969	84 969	109 969	95 162	105 264	135 893
Minorities' interests		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	774 304	753 757	647 950	951 478	700 210	700 210	700 210	742 444	788 611	843 905

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

WC048 Knysna - Table A7 Consolidated Budgeted Cash Flows

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other	1	290 103	329 207	353 832	385 200	391 917	391 917	391 917	411 608	435 653	462 856
Government - operating		61 732	62 943	89 231	70 053	83 030	83 030	83 030	81 877	73 911	88 622
Government - capital	1	40 529	37 711	30 679	35 964	39 114	39 114	39 114	42 885	40 036	35 847
Interest		9 653	5 915	6 667	11 735	11 735	11 735	11 735	10 764	12 446	13 922
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(313 777)	(322 843)	(388 913)	(411 372)	(422 474)	(422 474)	(422 474)	(446 677)	(462 169)	(493 680)
Finance charges		(16 567)	(17 193)	(16 686)	(16 309)	(16 309)	(16 309)	(16 309)	(15 006)	(15 098)	(20 569)
Transfers and Grants	1	(5 357)	(5 843)	(5 784)	(5 461)	(5 461)	(5 461)	(5 461)	(5 642)	(5 644)	(5 727)
NET CASH FROM/(USED) OPERATING ACTIVITIES		66 317	89 897	69 026	69 810	81 552	81 552	81 552	79 809	79 134	81 271
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		2 572	1 541	43	186	186	186	186	200	250	300
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (Increase) other non-current receivables		(70)	729	(276)	58	58	58	58	60	65	70
Decrease (Increase) in non-current investments		(1 694)	(3 203)	(2 437)	(10 275)	(10 275)	(10 275)	(10 275)	(2 426)	(2 644)	(2 882)
Payments											
Capital assets		(99 593)	(53 845)	(60 018)	(71 083)	(70 130)	(70 130)	(70 130)	(75 959)	(61 284)	(49 215)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(98 786)	(54 777)	(62 688)	(81 115)	(80 162)	(80 162)	(80 162)	(78 125)	(63 613)	(51 727)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		15 343	20 111	8 254	4 759	4 759	4 759	4 759	11 944	8 580	6 640
Increase (decrease) in consumer deposits		292	629	185	979	979	979	979	1 077	1 185	1 043
Payments											
Repayment of borrowing		(11 807)	(15 329)	(16 583)	(15 162)	(15 162)	(15 162)	(15 162)	(19 212)	(16 306)	(11 727)
NET CASH FROM/(USED) FINANCING ACTIVITIES		3 828	5 411	(8 144)	(9 423)	(9 423)	(9 423)	(9 423)	(6 191)	(6 541)	(4 044)
NET INCREASE/ (DECREASE) IN CASH HELD		(28 641)	40 531	(1 806)	(20 728)	(8 033)	(8 033)	(8 033)	(4 506)	8 980	25 499
Cash/cash equivalents at the year begin:	2	45 419	16 778	57 309	46 257	55 503	55 503	55 503	47 470	42 963	51 943
Cash/cash equivalents at the year end:	2	16 778	57 309	55 503	25 530	47 470	47 470	47 470	42 963	51 943	77 442

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

WC048 Knysna - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	16 778	57 309	55 503	25 530	47 470	47 470	47 470	42 963	51 943	77 442
Other current investments > 90 days		0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Non current assets - Investments	1	13 295	15 458	17 385	26 955	26 955	26 955	26 955	29 381	32 025	34 908
Cash and investments available:		30 073	72 767	72 887	52 485	74 425	74 425	74 425	72 344	83 968	112 350
Application of cash and investments											
Unspent conditional transfers		8 414	5 634	2 137	-	-	-	-	-	-	-
Unspent borrowing		10 753	21 700	17 243	-	-	2 335	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(40 930)	(22 721)	(10 256)	(26 579)	(16 643)	(16 643)	(16 643)	(13 554)	(15 206)	(21 348)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	13 295	15 458	17 385	26 955	26 955	26 955	26 955	29 381	32 025	34 908
Reserves to be backed by cash/investments	5	4 420	19 615	17 412	33 879	37 075	37 075	62 075	47 268	57 370	87 999
Total Application of cash and investments:		(4 048)	39 685	43 921	34 255	47 387	49 722	72 387	63 095	74 190	101 559
Surplus(shortfall)		34 122	33 081	28 967	18 230	27 038	24 703	2 038	9 249	9 778	10 791

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

Other working capital requirements

Debtors	68 252	59 816	57 457	61 742	61 806	61 806	61 806	60 755	62 407	68 549
Creditors due	27 322	37 095	47 201	35 163	45 163	45 163	45 163	47 201	47 201	47 201
Total	40 930	22 721	10 256	26 579	16 643	16 643	16 643	13 554	15 206	21 348

Debtors collection assumptions

Balance outstanding - debtors	73 590	70 770	66 822	65 740	65 740	65 740	65 740	64 611	66 565	73 225
Estimate of debtors collection rate	93%	85%	86%	94%	94%	94%	94%	94%	94%	94%

Long term investments committed

Non-Current investments to secure liabilities	13 295	15 458	17 385	26 955	26 955	26 955	26 955	29 381	32 025	34 908
	13 295	15 458	17 385	26 955	26 955	26 955	26 955	29 381	32 025	34 908
Reserves to be backed by cash/investments										
Housing Development Fund	4 420	3 057	2 736	1 000	2 000	2 000	2 000	1 000	1 000	1 000
Capital replacement	-	5 200	4 692	12 807	15 003	15 003	40 003	20 500	23 500	50 000
Self-insurance										
Employee Benefits Reserve	-	5 243	6 153	10 852	10 852	10 852	10 852	13 264	16 881	19 881
Non-current provisions reserve	-	6 115	3 419	9 219	9 219	9 219	9 219	11 268	14 341	15 058
Valuation roll Reserve	-	-	412	-	-	-	-	1 236	1 648	2 060
	4 420	19 615	17 412	33 879	37 075	37 075	62 075	47 268	57 370	87 999

WC048 Knysna - Table A9 Consolidated Asset Management

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
CAPITAL EXPENDITURE											
<u>Total New Assets</u>		1	65 757	32 368	25 129	29 563	32 409	32 409	42 290	44 894	34 293
Infrastructure - Road transport			3 752	1 456	5 002	2 263	790	790	6 101	9 501	1 246
Infrastructure - Electricity			4 550	2 658	5 387	5 484	6 860	6 860	8 752	5 276	4 825
Infrastructure - Water			49 103	19 823	1 034	8 807	8 479	8 479	10 580	12 762	9 191
Infrastructure - Sanitation			360	-	-	-	-	-	700	4 209	7 017
Infrastructure - Other			698	1 399	7 968	558	1 154	1 154	-	-	-
Infrastructure			58 463	25 336	19 391	17 112	17 283	17 283	26 133	31 748	22 279
Community			4 932	3 087	3 345	12 436	14 905	14 905	16 065	13 126	11 992
Other assets		6	2 361	3 945	2 394	15	221	221	92	20	22
Intangibles			-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>		2	33 836	21 845	35 188	41 520	37 721	37 721	33 669	16 390	14 922
Infrastructure - Road transport			8 997	-	-	1 000	1 370	1 370	4 517	211	289
Infrastructure - Electricity			9 081	3 483	9 568	10 924	8 693	8 693	6 746	4 500	5 000
Infrastructure - Water			10 585	5 481	4 235	988	638	638	3 023	1 270	5 058
Infrastructure - Sanitation			-	7 705	13 030	14 673	17 766	17 766	400	200	-
Infrastructure - Other			-	-	52	-	-	-	-	-	-
Infrastructure			28 662	16 669	26 885	27 585	28 467	28 467	14 686	6 181	10 347
Community			2 035	-	323	2 154	1 914	1 914	10 465	3 681	2 369
Other assets		6	3 139	5 176	7 981	11 781	7 310	7 310	8 518	6 528	2 206
Intangibles			-	-	-	-	30	30	-	-	-
<u>Total Capital Expenditure</u>		4									
Infrastructure - Road transport			12 749	1 456	5 002	3 263	2 160	2 160	10 618	9 712	1 535
Infrastructure - Electricity			13 631	6 141	14 955	16 408	15 553	15 553	15 498	9 776	9 825
Infrastructure - Water			59 688	25 304	5 269	9 795	9 117	9 117	13 603	14 032	14 249
Infrastructure - Sanitation			360	7 705	13 030	14 673	17 766	17 766	1 100	4 409	7 017
Infrastructure - Other			698	1 399	8 020	558	1 154	1 154	-	-	-
Infrastructure			87 126	42 004	46 275	44 697	45 750	45 750	40 819	37 929	32 626
Community			6 967	3 087	3 668	14 590	16 819	16 819	26 530	16 807	14 361
Other assets			5 500	9 121	10 375	11 796	7 531	7 531	8 610	6 548	2 228
Intangibles			-	-	-	-	30	30	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		2	99 593	54 213	60 318	71 083	70 130	70 130	75 959	61 284	49 215
ASSET REGISTER SUMMARY - PPE (WDV)		5									
Infrastructure - Road transport			93 183	76 831	84 951	98 521	81 600	81 600	88 100	93 867	91 502
Infrastructure - Electricity			169 118	102 014	117 146	195 252	128 100	128 100	137 739	141 901	146 177
Infrastructure - Water			166 952	168 727	169 490	178 956	173 828	173 828	182 058	190 942	200 102
Infrastructure - Sanitation			52 944	52 473	63 126	80 321	79 014	79 014	77 759	79 912	84 699
Infrastructure - Other			848	1 014	938	2 345	1 917	1 917	1 903	1 889	1 876
Infrastructure			483 045	401 059	435 651	555 395	464 459	464 459	487 559	508 512	524 355
Community			20 700	23 333	36 774	100 044	54 787	54 787	80 852	97 214	111 135
Heritage assets			1 557	1 711	839	1 554	1 554	1 554	1 551	1 548	1 545
Investment properties			142 103	198 067	134 998	160 441	134 998	134 998	134 998	134 998	134 998
Other assets			301 900	299 694	216 633	318 560	216 335	216 335	219 549	220 893	217 975
Intangibles			178	818	669	46	669	669	627	585	543
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	949 482	924 682	825 565	1 136 040	872 802	872 802	925 136	963 750	990 552
EXPENDITURE OTHER ITEMS											
<u>Depreciation & asset impairment</u>		3	87 695	18 823	148 907	21 910	21 910	21 910	23 655	22 670	22 413
<u>Repairs and Maintenance by Asset Class</u>			17 157	18 091	22 025	31 223	28 812	28 812	34 713	36 997	39 179
Infrastructure - Road transport			2 727	3 647	4 798	4 182	4 119	4 119	7 643	8 170	8 316
Infrastructure - Electricity			4 336	2 533	4 651	11 201	8 324	8 324	10 908	11 656	12 568
Infrastructure - Water			2 544	3 716	3 339	3 433	3 074	3 074	3 705	3 961	4 274
Infrastructure - Sanitation			1 838	1 316	2 014	2 247	2 107	2 107	1 700	1 817	1 961
Infrastructure - Other			-	-	0	451	451	451	455	482	511
Infrastructure			11 446	11 213	14 802	21 514	18 075	18 075	24 411	26 087	27 629
Community			511	628	783	1 862	979	979	1 169	1 238	1 311
Other assets		6, 7	5 200	6 250	6 440	7 847	9 758	9 758	9 133	9 672	10 239
TOTAL EXPENDITURE OTHER ITEMS			104 853	36 914	170 932	53 133	50 722	50 722	58 368	59 667	61 592
Renewal of Existing Assets as % of total capex			34.0%	40.3%	58.3%	58.4%	53.8%	53.8%	44.3%	26.7%	30.3%
Renewal of Existing Assets as % of deprecn"			38.6%	116.1%	23.6%	189.5%	172.2%	172.2%	142.3%	72.3%	66.6%
R&M as a % of PPE			2.1%	2.5%	3.2%	3.2%	3.9%	3.9%	4.4%	4.5%	4.6%
Renewal and R&M as a % of PPE			5.0%	4.0%	7.0%	6.0%	8.0%	8.0%	7.0%	6.0%	5.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Including repairs and maintenance to agricultural, biological and intangible assets

WC048 Knysna - Table A10 Consolidated basic service delivery measurement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Household service targets	1									
Water:										
Piped water inside dwelling			52%							
Piped water inside yard (but not in dwelling)			13%							
Using public tap (at least min.service level)	2		14%							
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total		-	1	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	1	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)			74%							
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)			15%							
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		-	1	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	1	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)			86%	89%						
Minimum Service Level and Above sub-total		-	1	1	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	1	1	-	-	-	-	-	-
Refuse:										
Removed at least once a week			94%	94%						
Minimum Service Level and Above sub-total		-	1	1	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump			1%	1%						
Using own refuse dump			1%	1%						
Other rubbish disposal			1%	1%						
No rubbish disposal										
Below Minimum Service Level sub-total		-	0	0	-	-	-	-	-	-
Total number of households	5	-	1	1	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (R value threshold)		30 000	30 000	30 000	65 000	65 000	65 000	100 000	100 000	100 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		42	46	47	50	50	50			
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		170	170	170	170	170	170	170	170	170
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)		-	-	-	-	-	-	-	-	-
Property rates (other exemptions, reductions and rebates)		18 941	21 272	23 174	22 466	31 608	31 608	26 233	20 541	14 218
Water		5 091	5 583	6 367	7 094	7 094	7 094	7 520	7 896	8 291
Sanitation		763	716	871	934	934	934	1 009	1 089	1 176
Electricity/other energy		2 322	2 951	2 805	2 340	2 340	2 340	3 005	3 216	3 441
Refuse		897	795	967	1 000	1 000	1 000	1 060	1 113	1 169
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		3 726	2 349	3 018	3 983	4 050	4 050	3 120	3 343	3 577
Other										
Total revenue cost of free services provided (total social package)	6	31 739	33 666	37 202	37 817	47 026	47 026	41 947	37 198	31 872

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Knysna Municipality



Annexure 2

Supporting budget tables

2013/2014 - 2015/2016



KNYSNA
Municipality
Munisipaliteit
uMasipala

Medium Term Revenue & Expenditure Framework (MTREF)

Where people and nature prosper



WC048 Knysna - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		127 538	138 064	148 538	163 300	175 303	175 303	175 303	178 807	182 382	186 031
less Revenue Foregone		18 941	21 272	23 174	22 466	31 608	31 608	31 608	26 233	20 541	14 218
Net Property Rates		108 597	116 791	125 364	140 834	143 695	143 695	143 695	152 574	161 841	171 813
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		119 399	141 897	162 921	180 347	180 347	180 347	180 347	185 417	198 286	212 051
less Revenue Foregone		2 322	2 951	2 805	2 340	2 340	2 340	2 340	3 005	3 216	3 441
Net Service charges - electricity revenue		117 077	138 946	160 116	178 007	178 007	178 007	178 007	182 411	195 069	208 610
Service charges - water revenue	6										
Total Service charges - water revenue		40 570	43 509	47 023	50 207	50 207	50 207	50 207	53 011	55 627	58 373
less Revenue Foregone		5 091	5 583	6 367	7 094	7 094	7 094	7 094	7 520	7 896	8 291
Net Service charges - water revenue		35 479	37 925	40 656	43 113	43 113	43 113	43 113	45 492	47 732	50 082
Service charges - sanitation revenue	6										
Total Service charges - sanitation revenue		9 223	9 837	10 503	10 935	10 935	10 935	10 935	11 628	12 467	13 370
less Revenue Foregone		763	716	871	934	934	934	934	1 009	1 089	1 176
Net Service charges - sanitation revenue		8 460	9 121	9 632	10 001	10 001	10 001	10 001	10 619	11 378	12 193
Service charges - refuse revenue	6										
Total Service charges - refuse revenue		12 330	13 510	14 146	14 590	14 590	14 590	14 590	15 342	16 088	16 872
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
less Revenue Foregone		897	795	967	1 000	1 000	1 000	1 000	1 060	1 113	1 169
Net Service charges - refuse revenue		11 433	12 715	13 179	13 590	13 590	13 590	13 590	14 281	14 975	15 703
Other Revenue by source											
Actuarial gains		6 061	-	127	-	-	-	-	-	-	-
Augmentations		2 328	2 387	808	866	866	866	866	866	868	870
Donations		1 003	293	116	104	375	375	375	354	376	377
Foreign exchange profit		-	75	-	-	-	-	-	-	-	-
Gain on FV Adjustments IP		-	15 704	27 353	-	-	-	-	-	-	-
Information fees		155	202	233	164	164	164	164	164	164	164
Insurance claims		430	617	1 141	-	-	-	-	-	-	-
Other revenue		468	535	506	342	342	342	342	342	342	342
Penalty Disconnection Fees		425	505	227	250	250	250	250	250	250	250
Recovered costs		240	252	412	241	241	241	241	241	241	241
Refuse related sundry revenue		185	155	195	170	170	170	170	170	170	170
Reversal of Impairment Loss		-	33 437	5 182	-	-	-	-	-	-	-
Reversal of Provision		708	-	-	-	-	-	-	-	-	-
Skills Development Levy Refund		299	72	860	400	400	400	400	400	401	402
Traffic related sundry revenue		35	32	69	37	37	37	37	37	37	37
Unamortised revenue		748	691	613	624	624	624	624	625	626	628
Unclaimed deposits & credits	3	659	(11)	47	-	-	-	-	-	-	-
Total 'Other' Revenue	1	13 744	54 946	37 889	3 198	3 469	3 469	3 469	3 449	3 475	3 481
EXPENDITURE ITEMS:											
Employee related costs	2										
Basic Salaries and Wages		65 362	75 645	83 970	96 158	98 153	98 153	98 153	105 208	113 335	120 250
Pension and UIF Contributions		12 546	12 815	13 680	16 223	16 220	16 220	16 220	17 403	18 774	19 920
Medical Aid Contributions		8 818	7 084	7 566	9 893	9 893	9 893	9 893	10 670	11 539	12 243
Overtime		6 030	7 317	8 881	7 136	6 935	6 935	6 935	6 345	6 717	7 098
Performance Bonus		4 936	5 483	6 074	7 368	7 368	7 368	7 368	7 812	8 730	9 263
Motor Vehicle Allowance		2 856	3 177	3 257	3 562	3 562	3 562	3 562	3 884	4 134	4 405
Cellphone Allowance		-	-	-	-	-	-	-	-	-	-
Housing Allowances		1 302	1 351	1 393	1 959	1 959	1 959	1 959	1 769	1 940	2 059
Other benefits and allowances		3 977	3 598	4 554	4 138	4 157	4 281	4 281	5 218	5 588	5 924
Payments in lieu of leave		1 008	1 263	1 337	1 331	1 331	1 331	1 331	1 518	1 615	1 716
Long service awards		793	1 129	1 436	1 291	1 291	1 291	1 291	1 480	1 524	1 570
Post-retirement benefit obligations	4	6 824	6 153	7 265	7 032	7 032	7 032	7 032	7 483	7 707	7 938
sub-total	5	114 453	125 015	139 414	156 091	157 900	158 024	158 024	168 789	181 603	192 385
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	114 453	125 015	139 414	156 091	157 900	158 024	158 024	168 789	181 603	192 385
Contributions recognised - capital											
Contributions recognised - capital		-	-	777	-	-	-	-	3 717	-	-
Total Contributions recognised - capital		-	-	777	-	-	-	-	3 717	-	-
Depreciation & asset impairment	10										
Depreciation of Property, Plant & Equipment		22 433	18 699	20 332	21 910	21 910	21 910	21 910	23 655	22 670	22 413
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		65 263	124	128 575	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE		-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	87 695	18 823	148 907	21 910	21 910	21 910	21 910	23 655	22 670	22 413

WC048 Knysna - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

R 1000 R1000 Supporting Detail to Budgeted Financial Performance									2013/14 Medium Term Revenue & Expenditure Framework		
Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
R thousand											
Bulk purchases											
Electricity Bulk Purchases	1	69 092	85 586	107 621	119 175	119 175	119 175	119 175	127 000	137 160	148 132
Water Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Total bulk purchases		69 092	85 586	107 621	119 175	119 175	119 175	119 175	127 000	137 160	148 132
Transfers and grants											
Cash transfers and grants	1	5 352	5 843	5 784	5 461	5 507	5 507	5 507	5 592	5 591	5 671
Non-cash transfers and grants		5	-	-	-	-	-	-	50	53	56
Total transfers and grants		5 357	5 843	5 784	5 461	5 507	5 507	5 507	5 642	5 644	5 727
Contracted services											
Administrative Support	1	5 226	4 914	5 484	7 507	5 642	5 642	5 642	9 141	9 599	9 984
Animal Control		-	-	-	-	-	-	-	-	-	-
Defaulters Meter Conversions		-	11	65	150	150	150	150	150	159	168
Penalty Disconnections		253	278	283	211	307	307	307	333	352	372
Refuse Removal		3 240	4 065	4 050	3 747	3 747	3 747	3 747	3 946	4 171	4 408
Removal of Illegal Shacks		459	478	587	600	800	800	800	660	698	737
Sale of Prepaid Services		2 581	2 819	4 458	2 280	4 080	4 080	4 080	5 682	6 158	6 743
Third Party Cashier Points		461	498	435	576	561	561	561	540	571	603
sub-total		12 220	13 063	15 363	15 072	15 288	15 288	15 288	20 452	21 707	23 015
Allocations to organs of state:											
Electricity		-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	
Sanitation	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
Total contracted services	12 220	13 063	15 363	15 072	15 288	15 288	15 288	20 452	21 707	23 015	
Other Expenditure By Type											
Collection costs	3	119	472	584	635	1 035	1 035	1 035	700	738	778
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Consultant fees		-	-	-	-	-	-	-	-	-	-
Audit fees		2 093	2 335	3 221	3 605	3 605	3 605	3 605	4 236	4 467	4 710
General expenses		2 512	2 971	2 216	3 269	2 676	2 676	2 676	2 301	2 423	2 547
Actuarial Losses		1 087	6 055	5 062	-	-	-	-	-	-	-
Advertising & Media		1 371	1 302	1 744	1 889	1 859	1 859	1 859	1 629	1 715	1 795
Bank Charges		806	1 006	1 236	1 200	1 200	1 200	1 200	1 360	1 435	1 514
Consultants Fees		1 074	1 170	3 186	5 813	4 827	4 827	4 827	1 843	1 942	2 047
Contrib to Provisions		-	3 632	957	779	779	779	779	750	800	850
Equipment Hire		533	(320)	20	1 183	1 279	1 279	1 279	1 140	1 202	1 267
Insurance		1 213	1 443	1 552	1 977	1 977	1 977	1 977	1 612	1 708	1 808
Levies, Subscriptions & Licences		3 349	4 063	4 514	5 914	6 465	6 465	6 465	6 137	6 468	6 817
Loss on FV Adjustments IP		33 382	-	90 472	-	-	-	-	-	-	-
Office Space Rental		3 469	3 542	3 704	4 175	4 394	4 394	4 394	5 445	5 423	5 716
Operating Grant Expenditure		40 536	38 420	53 564	30 759	41 731	41 731	41 731	36 400	21 532	24 109
Planning		1 340	875	864	2 766	2 951	2 951	2 951	2 732	2 879	3 035
Projects		14 308	8 209	7 763	11 132	12 905	12 905	12 905	10 765	10 092	10 657
Repairs & Maintenance		17 157	18 091	22 025	31 223	28 812	28 812	28 812	34 713	36 997	39 179
Staff Related (recruitment, training, etc.)		1 771	1 180	1 759	2 327	2 612	2 612	2 612	1 867	1 967	2 073
Telecommunications & Postage	3 662	4 010	3 757	3 784	3 703	3 703	3 703	3 086	3 255	3 429	
Travel, Entertainment & Functions	2 001	2 682	2 557	2 101	2 617	2 617	2 617	2 434	2 517	2 658	
Total 'Other' Expenditure	1	131 784	101 139	210 757	114 531	125 426	125 426	125 426	119 149	107 560	114 989
by Expenditure Item											
Employee related costs	8	-	-	-	-	-	-	-	-	-	-
Other materials		17 157	18 091	22 025	31 223	28 812	28 812	28 812	34 713	36 997	39 179
Contracted Services		-	-	-	-	-	-	-	-	-	-
Other Expenditure		-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	17 157	18 091	22 025	31 223	28 812	28 812	28 812	34 713	36 997	39 179

WC048 Knysna - Supporting Table SA2 Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept.)

Description	Ref	Vote 1 - Executive & Council	Vote 2 - Corporate Services	Vote 3 - Financial Services	Vote 4 - Strategic Services	Vote 5 - Planning & Development	Vote 6 - Community Services	Vote 7 - Electrical Services	Vote 8 - Technical Services	Total
R thousand	1									
Revenue By Source										
Property rates		-	-	152 574	-	-	-	-	-	152 574
Property rates - penalties & collection charges		-	-	2 608	-	-	-	-	-	2 608
Service charges - electricity revenue		-	-	-	-	-	-	182 411	-	182 411
Service charges - water revenue		-	-	-	-	-	-	-	45 492	45 492
Service charges - sanitation revenue		-	-	-	-	-	657	-	9 963	10 619
Service charges - refuse revenue		-	-	-	-	-	14 281	-	-	14 281
Service charges - other		-	41	-	-	2 012	211	832	297	3 393
Rental of facilities and equipment		-	2 746	-	-	-	1 999	-	-	4 745
Interest earned - external investments		5	-	8 304	-	-	-	-	-	8 309
Interest earned - outstanding debtors		-	-	267	-	58	583	571	1 713	3 192
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	4	11 365	-	-	11 369
Licences and permits		-	-	-	-	-	1 902	-	-	1 902
Agency services		-	-	-	-	-	1 700	-	-	1 700
Other revenue		103	402	1 026	-	269	407	615	627	3 449
Transfers recognised - operational		6 630	-	2 190	-	33 365	9 420	10 280	19 992	81 877
Gains on disposal of PPE		200	-	-	-	-	-	-	-	200
Total Revenue (excluding capital transfers and contribution)		6 938	3 190	166 969	-	35 708	42 525	194 710	78 083	528 123
Expenditure By Type										
Employee related costs		14 513	11 148	23 264	-	15 388	53 867	11 483	39 127	168 789
Remuneration of councillors		6 348	-	-	-	-	-	-	-	6 348
Debt impairment		238	-	10 059	-	-	1 008	13 208	3 941	28 454
Depreciation & asset impairment		263	909	1 285	-	1 265	1 819	4 224	13 890	23 655
Finance charges		-	320	101	-	1 126	1 036	7 229	7 243	17 055
Bulk purchases		-	-	-	-	-	-	127 000	-	127 000
Other materials		134	131	417	-	228	4 294	1 532	9 210	15 946
Contracted services		-	-	3 730	-	660	9 146	3 643	3 273	20 452
Transfers and grants		5 353	289	-	-	-	-	-	-	5 642
Other expenditure		9 533	11 971	11 534	-	35 688	10 133	17 461	22 829	119 149
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		36 382	24 768	50 391	-	54 355	81 302	185 779	99 513	532 490
Surplus/(Deficit)		(29 444)	(21 579)	116 579	-	(18 646)	(38 777)	8 930	(21 430)	(4 367)
Transfers recognised - capital		-	-	-	-	14 000	6 729	5 702	16 454	42 885
Contributions recognised - capital		-	-	-	-	-	-	-	3 717	3 717
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(29 444)	(21 579)	116 579	-	(4 646)	(32 048)	14 632	(1 259)	42 235

References

1. Departmental columns to be based on municipal organisation structure

WC048 Knysna - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

R2014 Rhynda - Supporting Table SAs Supporting detail to Budgeted Financial Position												
Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
R thousand												
ASSETS												
Call investment deposits												
Call deposits < 90 days	2	26 182	31 078	30 342	12 807	12 807	12 807	12 807	18 000	22 200	32 200	
Other current investments > 90 days		-	-	-	-	11 741	11 741	11 741	12 000	13 000	13 000	
Total Call investment deposits		26 182	31 078	30 342	12 807	24 548	24 548	24 548	30 000	35 200	45 200	
Consumer debtors												
Consumer debtors	2	87 274	99 517	122 584	125 331	125 331	125 331	95 331	114 397	131 557	151 290	
Less: Provision for debt impairment		(27 513)	(36 584)	(59 819)	(63 273)	(63 273)	(63 273)	(33 273)	(53 727)	(69 219)	(82 573)	
Total Consumer debtors		59 761	62 932	62 765	62 058	62 058	62 058	62 058	60 670	62 338	68 717	
Debt impairment provision												
Balance at the beginning of the year	2	20 003	27 513	36 584	50 053	50 053	50 053	50 053	33 273	53 727	69 219	
Contributions to the provision		11 947	15 768	26 750	20 220	20 220	20 220	20 220	28 454	24 492	22 354	
Bad debts written off		(4 437)	(6 697)	(3 515)	(7 000)	(7 000)	(7 000)	(37 000)	(8 000)	(9 000)	(9 000)	
Balance at end of year		27 513	36 584	59 819	63 273	63 273	63 273	33 273	53 727	69 219	82 573	
Property, plant and equipment (PPE)												
PPE at cost/valuation (excl. finance leases)	3	869 574	884 549	867 457	1 092 697	939 135	939 135	939 135	1 015 094	1 076 378	1 125 593	
Leases recognised as PPE		5 715	8 295	6 771	4 270	4 270	4 270	4 270	4 270	4 270	4 270	
Less: Accumulated depreciation		68 089	167 048	184 331	121 414	206 241	206 241	206 241	229 854	252 482	274 853	
Total Property, plant and equipment (PPE)	2	807 201	725 797	689 897	975 553	737 164	737 164	737 164	789 510	828 166	855 010	
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)	2	-	-	-	-	-	-	-	-	-	-	
Current portion of long-term liabilities		14 458	17 181	17 259	16 678	16 678	16 678	16 678	16 030	11 514	11 588	
Total Current liabilities - Borrowing		14 458	17 181	17 259	16 678	16 678	16 678	16 678	16 030	11 514	11 588	
Trade and other payables												
Trade and other creditors	2	27 322	37 095	47 201	35 163	45 163	45 163	45 163	47 201	47 201	47 201	
Unspent conditional transfers		8 414	5 634	2 137	-	-	-	-	-	-	-	
VAT		-	-	-	1 381	1 381	1 381	1 381	1 520	1 671	1 839	
Total Trade and other payables		35 736	42 729	49 338	36 544	46 544	46 544	46 544	48 721	48 873	49 040	
Non current liabilities - Borrowing												
Borrowing	4	153 713	157 974	148 421	139 638	139 638	139 638	139 638	133 217	130 208	125 246	
Finance leases (including PPP asset element)		2 283	1 188	1 127	1 378	1 378	1 378	1 378	1 178	978	778	
Total Non current liabilities - Borrowing		155 997	159 162	149 548	141 016	141 016	141 016	141 016	134 396	131 186	126 025	
Provisions - non-current												
Retirement benefits	1	42 866	59 270	70 082	78 156	78 156	78 156	78 156	85 610	93 437	101 847	
List other major provision items												
Refuse landfill site rehabilitation		-	-	3 725	9 219	9 219	9 219	9 219	11 268	14 341	15 058	
Other		11 126	13 282	13 369	-	-	-	-	-	-	-	
Total Provisions - non-current		53 992	72 552	87 176	87 376	87 376	87 376	87 376	96 878	107 779	116 905	
CHANGES IN NET ASSETS												
Accumulated Surplus/(Deficit)												
Accumulated Surplus/(Deficit) - opening balance	1	244 497	769 883	734 142	902 691	590 787	590 787	590 787	590 241	647 283	683 347	
GRAP adjustments		547 016	(115 791)	-	-	-	-	-	-	-	-	
Restated balance		791 513	654 092	734 142	902 691	590 787	590 787	590 787	590 241	647 283	683 347	
Surplus/(Deficit)		(21 611)	95 245	(153 701)	35 130	44 675	44 675	44 675	42 235	46 167	55 294	
Appropriations to Reserves		(8 155)	(17 661)	(7 401)	(20 221)	(20 221)	(20 221)	(45 221)	14 807	(10 103)	(30 629)	
Transfers from Reserves		8 137	3 926	9 603	-	-	-	-	-	-	-	
Depreciation offsets		-	-	-	-	-	-	-	-	-	-	
Other adjustments		-	(1 459)	-	-	-	-	-	-	-	-	
Accumulated Surplus/(Deficit)		769 883	734 142	582 644	917 600	615 241	615 241	590 241	647 283	683 347	708 012	
Reserves												
Housing Development Fund			4 420	3 057	2 736	1 000	2 000	2 000	2 000	1 000	1 000	1 000
Capital replacement			-	5 200	4 692	12 807	15 003	15 003	40 003	20 500	23 500	50 000
Self-insurance		-	-	-	-	-	-	-	-	-	-	
Employee Benefits Reserve		-	5 243	6 153	10 852	10 852	10 852	10 852	13 264	16 881	19 881	
Non-current provisions reserve		-	6 115	3 419	9 219	9 219	9 219	9 219	11 268	14 341	15 058	
Valuation Roll Reserve		-	-	412	-	-	-	-	1 236	1 648	2 060	
Revaluation		-	-	47 895	-	47 894	47 894	47 894	47 894	47 894	47 894	

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											
SA6: SFA1 - Basic Service Delivery		98 273	45 715	54 106	59 180	64 850	64 850	64 850	64 782	57 456	47 237

WC048 Knysna - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand												
SFA1 - Basic Service Delivery	SO1: To promote access for all citizens to equitable, appropriate and sustainable infrastructure and services within a safe environment			308 237	305 358	349 980	358 090	377 464	377 464	393 615	395 435	422 921
SFA1 - Basic Service Delivery	SO2: To ensure ecological integrity through sustainable practices of municipal governance			–	90	–	–	–	–	–	–	–
SFA1 - Basic Service Delivery	SO5: To ensure a municipality that is committed to an innovative approach, prudent investment of public funds, good governance, financial viability and optimal institutional transformation that accommodates diversity in service delivery			59	76	42	–	–	–	–	–	–
SFA2 - Local Economic Development	SO3: To create an enabling environment for economic growth that attracts investors, encourages innovation and facilitate pro-poor interventions			1 605	4 155	9 663	1 945	2 132	2 132	3 226	2 325	2 481
SFA3 - Municipal Financial Viability & Transformation	SO5: To ensure a municipality that is committed to an innovative approach, prudent investment of public funds, good governance, financial viability and optimal institutional transformation that accommodates diversity in service delivery			119 270	127 918	138 062	154 414	157 625	157 625	166 965	178 178	189 881
SFA4 - Municipal Transformation & Organisational Development	SO5: To ensure a municipality that is committed to an innovative approach, prudent investment of public funds, good governance, financial viability and optimal institutional transformation that accommodates diversity in service delivery			5 123	3 690	2 442	3 813	3 840	3 840	3 581	3 819	4 153
SFA4 - Municipal Transformation & Organisational Development	SO6: To develop progressive strategies to optimise the use of available human resources			815	189	881	400	400	400	400	401	402
SFA5 - Good Governance & Public Participation	SO5: To ensure a municipality that is committed to an innovative approach, prudent investment of public funds, good governance, financial viability and optimal institutional transformation that accommodates diversity in service delivery			1 131	966	1 129	1 296	1 320	1 320	4 006	4 969	6 941
SFA5 - Good Governance & Public Participation	SO7: To establish a common vision and create coherence in government's work by seeking close partnerships with citizenry			9 596	55 157	36 701	4 771	4 792	4 792	2 932	3 684	3 857
Allocations to other priorities				2	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)			1	445 835	497 599	538 900	524 729	547 573	547 573	574 725	588 811	630 636

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

WC048 Knysna - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
R thousand													
SFA1 - Basic Service Delivery	SO1: To promote access for all citizens to equitable, appropriate and sustainable infrastructure and services within a safe environment			257 404	291 586	353 118	344 349	354 220	354 220	383 674	388 558	411 867	
SFA1 - Basic Service Delivery	SO2: To ensure ecological integrity through sustainable practices of municipal governance			594	869	1 026	1 745	1 745	1 745	1 381	1 466	1 554	
SFA1 - Basic Service Delivery	SO5: To ensure a municipality that is committed to an innovative approach, prudent investment of public funds, good governance, financial viability and optimal institutional transformation that accommodates diversity in service delivery			3 809	4 503	4 633	5 594	6 892	6 892	6 410	6 785	7 184	
SFA2 - Local Economic Development	SO3: To create an enabling environment for economic growth that attracts investors, encourages innovation and facilitate pro-poor interventions			6 442	8 786	9 969	10 689	11 101	11 101	14 643	13 400	14 140	
SFA3 - Municipal Financial Viability & Transformation	SO5: To ensure a municipality that is committed to an innovative approach, prudent investment of public funds, good governance, financial viability and optimal institutional transformation that accommodates diversity in service delivery			30 227	27 623	32 824	43 327	44 513	44 513	42 549	44 427	46 049	
SFA4 - Municipal Transformation & Organisational Development	SO5: To ensure a municipality that is committed to an innovative approach, prudent investment of public funds, good governance, financial viability and optimal institutional transformation that accommodates diversity in service delivery			33 897	27 381	25 411	38 133	37 011	37 011	37 980	40 127	44 439	
SFA4 - Municipal Transformation & Organisational Development	SO6: To develop progressive strategies to optimise the use of available human resources			5 689	6 917	8 916	10 342	10 699	10 699	12 703	13 445	14 202	
SFA5 - Good Governance & Public Participation	SO5: To ensure a municipality that is committed to an innovative approach, prudent investment of public funds, good governance, financial viability and optimal institutional transformation that accommodates diversity in service delivery			4 860	6 343	6 966	9 809	9 993	9 993	7 583	8 042	8 514	
SFA5 - Good Governance & Public Participation	SO7: To establish a common vision and create coherence in government's work by seeking close partnerships with citizenry			124 523	28 346	249 738	25 612	26 725	26 725	25 568	26 395	27 393	
Allocations to other priorities				-	-	-	-	-	-	-	-	-	
Total Expenditure				1	467 446	402 355	692 601	489 599	502 898	502 898	532 490	542 644	575 342

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

WC048 Knysna - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

W0040 Knysna - Supporting Table SA0 Reconciliation of IDP Strategic Objectives and Budget (Capital Expenditure)																			
Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework									
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16							
R thousand																			
A new IDP was approved for the 5 year cycle 2012 - 2016. The Strategic Focus Areas and Objectives differ from the prior IDP.																			
The Audited Outcomes for 2009/10 and 2010/11 are reflected using the prior reporting framework. 2011/12, Current Year and the MTREF are reported using the new IDP.																			
1: Caring & contented town	Targeted development of deprived areas	1		-	-														
	New housing	2		4 698	5 595														
	Social development & community safety	4		-	200														
2: Successful & respected town	Local Business Growth	6		-	-														
	Relationship Building	7		-	463														
	Deepening the tourism supply chain	8		-	-														
3: Attractive & sustainable town	CBD enhancement	12		-	766														
	Infill development			-	13														
	Spatial direction			-	1 571														
4: Reliably functioning town	Bulk infrastructure	13		93 575	39 920														
	Exploring service partnerships	25		-	2 093														
5: Financially sound town	Revenue enhancement			-	-														
	Expenditure reform			7	28														
	Long term financial prosperity			-	38														
6: Dynamic & welcoming town	Business process improvement	18		-	311														
	Customer care	19		-	0														
	Safe, healthy and well trained staff	20		-	-														
	Performance management			-	271														
7: Town prepared for the future	Knysna 2020 partnerships	23		190	194														
	Knysna 2020 social dialogue			-	181														
	Operation wireless	24		1 123	2 571														
Strategic Focus Area	Strategic Objective	Goal Code		2009/10	2010/11								2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome								Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
The Audited Outcomes are reflected using the prior reporting framework. The Current Year and MTREF are reported using the new IDP.																			
SFA1 - Basic Service Delivery	SO1: To promote access for all citizens to equitable, appropriate and sustainable infrastructure and services within a safe environment	1			54 106	59 180	64 850	64 850	64 782	57 456	47 237								
SFA2 - Local Economic Development	SO1: To promote access for all citizens to equitable, appropriate and sustainable infrastructure and services within a safe environment	2			-	1 000	870	870	-	-	-								
SFA3 - Municipal Financial Viability & Transformation	SO5: To ensure a municipality that is committed to an innovative approach, prudent investment of public funds, good governance, financial viability and optimal institutional transformation that accommodates diversity in service delivery	3			1 390	5 892	480	480	1 502	-	-								
SFA5 - Good Governance & Public Participation	SO7: To establish a common vision and create coherence in government's work by seeking close partnerships with citizenry	5			1 030	2 447	1 740	1 740	6 117	2 000	-								
Allocations to other priorities			3		3 791	2 564	2 190	2 190	3 558	1 828	1 978								
Total Capital Expenditure			1	99 593	54 213	60 318	71 083	70 130	70 130	75 959	61 284	49 215							

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36
3. Balance of allocations not directly linked to an IDP strategic objective

WC048 Knysna - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 medium-term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Vote 1 - Executive & Council										
Function 1 -Council (National Performance Indicators)										
Sub-function 1 - Capital Expenditure										
The percentage of a municipality's capital budget actually spent on budgeted capital projects Percentage reflecting year-to-date spend/total budget, less any contingent liabilities relating to the capital budget. The total budget is the Council-approved adjusted budget at the time of the measurement. Contingent liabilities are only identified at the year-end.	100 [one hundred] (Percentage)	90%	92%	71%	Amended PI	100%	90%	100%	100%	100%
Sub-function 2 - Debt Coverage										
Financial viability as expressed by the following ratio:	25.5 [twenty five and a half] (Number)	Amended PI	Amended PI	Amended PI	Amended PI	25.5	25.5	24.8	24.6	24.0
Debt Coverage The ratio measures the ability to cover debt service payments with own revenue to aid in determining the financial viability of the municipality										
Sub-function 3 - Cost Coverage										
Financial viability as expressed by the following ratio:	2.0 [two] (Number)	Amended PI	Amended PI	Amended PI	Amended PI	2.0	2.0	2.2	2.4	2.6
Cost Coverage To calculate the ability to cover fixed cost with available cash to aid in determining the financial viability of the municipality										
Sub-function 4 - Outstanding Service Debtors to Revenue										
Financial viability as expressed by the following ratio:	15.5 [fifteen and a half] (Percentage)	Amended PI	Amended PI	Amended PI	Amended PI	15.5	15.5	15.0	14.0	13.5
Outstanding Service Debtors to Revenue To calculate the ratio of service debtor to service revenue to aid in determining the financial viability of the municipality										
Sub-function 5 - Electrical Network Users										
The number of single residential properties with access to basic level of electricity. The indicator reflects the number of residential properties connected to the municipal electrical infrastructure network for both credit and prepaid metering.	18 000 [eighteen thousand] (Number)	Amended PI	Amended PI	Amended PI	Amended PI	18 000	18 000	18 250	18 500	18 750
Sub-function 6 - Water Network Users										
The number of single residential properties with access to basic level of water. The indicator reflects the number of residential properties connected to the municipal water infrastructure network for credit meters	10 560 [nine thousand five hundred and sixty] (Number)	Amended PI	Amended PI	Amended PI	Amended PI	10 560	10 560	10 660	10 760	10 860
Sub-function 7 - Sanitation (Waste Water) Network Users										
The number of single residential properties with access to basic level of sanitation. The indicator reflects the number of residential properties connected to the municipal waste water (sanitation/sewerage) network irrespective of the number of water closets (toilets).	10 440 [ten thousand four hundred and forty] (Number)	Amended PI	Amended PI	Amended PI	Amended PI	10 440	10 440	10 450	10 460	10 470
Sub-function 8 - Refuse (Solid Waste) Network Users										
The number of single residential properties with access to basic level of solid waste removal. This indicator reflects the number of single residential properties receiving a weekly door to door refuse removal service this excludes vacant residential properties.	13 240 [thirteen thousand two hundred and forty] (Number)	Amended PI	Amended PI	Amended PI	Amended PI	13 240	13 240	13 250	13 260	13 270
Sub-function 9 - Rebates Water										
The number of single residential properties earning less than R2500 per month with access to free basic services: WATER This indicator reflects the 100% social rebate granted in respect to the annual water availability fee charged to qualifying home owners of single residential properties	1 370 [one thousand three hundred and seventy] (Number)	Amended PI	Amended PI	Amended PI	Amended PI	1 370	1 370	1 370	1 430	1 440
Sub-function 10 - Rebates Sanitation/Sewerage (Waste Water)										
The number of single residential properties earning less than R2500 per month with access to free basic services: SANITATION/SEWERAGE This indicator reflects the 100% social rebate granted in respect to the annual sanitation fee charged to qualifying home owners of single residential properties	1 370 [one thousand three hundred and seventy] (Number)	Amended PI	Amended PI	Amended PI	Amended PI	1 370	1 370	1 370	1 430	1 440
Sub-function 11 - Rebates Refuse (Solid Waste)										
The number of single residential properties earning less than R2500 per month with access to free basic services: SOLID WASTE/REFUSE This indicator reflects the 100% social rebate granted in respect to the annual solid waste fee charged to qualifying home owners of single residential properties.	1 370 [one thousand three hundred and seventy] (Number)	Amended PI	Amended PI	Amended PI	Amended PI	1 370	1 370	1 370	1 430	1 440
Sub-function 12 - Rebates Free Basic Service Electricity										
The number of single residential properties earning less than R2500 per month with access to free basic services: ELECTRICITY This indicator relates to the Pre-Paid Electricity Tariff Electrification Housing Scheme (Limited to 20A) limited to 400kWh and first 50kWh free	8 100 [eight thousand one hundred] (Number)	Amended PI	Amended PI	Amended PI	Amended PI	8 100	8 100	8 350	8 600	8 850
Sub-function 13 - Expanded Public Works Programme (EPWP)										
Number of Expanded Public Works Programme (EPWP) job opportunities created This indicator measures the number of work opportunities created through the Expanded Public Works Programme (EPWP). An EPWP work opportunity is paid work created for an individual on an EPWP project for any period of time, within the employment conditions of the Code of Good Practice for Special Public Works Programmes.	500 [Five hundred] (Number)	New PI	New PI	New PI	New PI	500	500	550	600	650
Sub-function 14 - Expanded Public Works Programme (EPWP) - Youth and Woman.										
Number of Expanded Public Works Programme (EPWP) job opportunities created Number of Expanded Public Works Programme (EPWP) job opportunities created for youth and woman.	400 [four hundred] (Number)	New PI	New PI	New PI	New PI	400	400	420	430	440

WC048 Knysna - Supporting Table SA7 Measureable performance objectives

Description		Unit of measurement	2009/10 Audited Outcome	2010/11 Audited Outcome	2011/12 Audited Outcome	Current Year 2012/13			2013/14 medium-term Revenue & Expenditure Framework		
						Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Sub-function 15 - Executive Level Equity											
Percentage of people from employment equity target groups employed in the three highest levels of management in compliance with the approved employment equity plan The indicator measures the percentage of people from employment equity target groups employed in the three highest levels of (Municipal Manager, Directors and managers reporting to directors) management in compliance with the approved employment equity plan. Each directorate contributes to the corporate achievement of targets and goals by implementing its own objectives of quantitative and qualitative goal setting. The three highest levels are Top Management(MM and Directors); Managers reporting to Directors and Middle Management (Section Heads and Professionals)		80 [eighty] (Percentage)	Amended PI	Amended PI	Amended PI	80%	80%	80%	80%	80%	80%
Sub-function 16 - WSP Budget											
Percentage budget spent on implementation of workplace skills plan (WSP) The workplace skills plan (WSP). Public Service employers in the national and provincial spheres of government are required in terms of Section 30 of the Skills Development Amendment Act to budget at least one percent [1%] of their payroll for the education and training of their employees. : Measured against training budget.		1 [one] (Percentage)	0.6%	0.6%	0.9%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Function 2 - Municipal Manager											
Sub-function 1 - OPCAR											
Project clean audit. This indicator measures good governance and accounting practices and will be evaluated and considered by the Auditor-General in determining his opinion. An unqualified audit opinion refers to the position where the auditor, having completed his audit, has no reservation as to the fairness of presentation of financial statements and their conformity with General Recognised Accounting Practices. This is referred to as a 'clean opinion'. Alternatively, in relation to a qualified audit opinion, the auditor would issue this opinion in whole, or in part, over the financial statements if these are not prepared in accordance with General Recognised Accounting Practices, or if he could not audit one or more areas of the financial statements. Future audit opinions will cover the audit of predetermined objectives.		1 [one] (Number)	Amended PI	Amended PI	Amended PI	Amended PI	1	1	1	1	1
Function 3 - Performance, Internal Audit and Risk Management											
Sub-function 1 - Performance Management											
Implement an individual performance management system up to second line managers Individual performance is about linking individual employee's objectives with the municipality's strategic objectives. The emphasis is on improvement, learning and development in order to achieve the overall vision of the municipality and to create a high performance workforce. This process will be rolled out to other levels within the municipality in line with available resources and capacity over the next few years.		100 [One hundred] (Percentage)	-	-	-	Amended PI	100%	100%	100%	100%	100%
Sub-function 2 - Risk Management Committee											
Risk Management Committee (RMC) meetings The Risk Management Committee functions as a nexus were all risk related governance issues are investigated and resolved. It is an oversight committee appointment by the municipal manager to review and assess the effectiveness and control processes of risk management within the municipality and present the findings to assurance providers such as the Audit Committee, Internal Audit and the Auditor General.		2 [two] (Number)	New PI	New PI	New PI	Amended PI	2	2	2	2	2
Sub-function 3 - The Risk Based Internal Audit Plan and Quality Assurance Programme approved annually by Audit Committee											
Risk based internal audit plan approved annually by Audit Committee The Risk Based Audit Plan (RBAP) is based on the risks identified within the municipality. The plan is approved by the Audit Committee and Council every three years and reviewed annually. The RBAP may be amended more frequently were required with approval from the Audit Committee and Council.		2 [two] (Number)	1	1	1	1	2	2	2	2	2
Sub-function 4 - Risk Management Strategy											
To improve risk management - implementing the risk management strategy by 2014 and manage risks appropriately		1 [one] (Number)	New PI	New PI	New PI	New PI	New PI	New PI	1	1	1
Vote 2 - Corporate Services											
Function 1 - Director Corporate Services											
Sub-function 1 - Organisational Structure											
Organisational structure approved by Council An organisational structure provides guidance to all employees by laying out the official reporting relationships that govern the workflow of the municipality.		1 [one] (Number)	Amended PI	Amended PI	Amended PI	Amended PI	1	1	1	1	1
Function 2 - Human Resources											
Sub-function 1 - Effective implementation of Disciplinary Procedures											
Effective implementation of Disciplinary Procedures - Execution of disciplinary procedures in line with the South African Local Government Bargaining Council's (SALGBC) Disciplinary Procedure and Code Collective Agreement to commence within in 90 days of management being informed.		100 [one hundred] (Percentage)	New PI	New PI	New PI	New PI	New PI	New PI	100%	100%	100%
Function 3 - Estates											
Sub-function 1 - Council Property Utilisation											
Assess all Council property holdings for investment and/or development purposes and submit report to Council		1 [one] (Number)	New PI	New PI	New PI	New PI	New PI	New PI	1	-	-
Function 4 - Public Participation											
Sub-function 1 - Training of Ward Committees											
To enhance the effectiveness of ward committees – Training of ward committees in municipal systems, Integrated Development Planning, performance processes and ward-based planning. By facilitating a training session per working ward committee.		1 [one] (Number)	New PI	New PI	New PI	New PI	New PI	New PI	1	-	-

WC048 Knysna - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 medium term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Function 5 - Committee Services										
Sub-function 1 - Resolution Management										
To enhance the management of Council resolutions by providing quarterly reports to Council on the progress made in regards to their implementation.	4 [four] (Number)	New PI	New PI	New PI	New PI	New PI	New PI	4	4	4
Vote 3 - Financial Services										
Function 1 - Director Financial Services										
Sub-function 1 - Alternative Sources of Funding										
Investigate the feasibility of appointing an external service provider to identify and source additional sources of funding for financing major capital projects and maintenance of assets and table a report to Council in this regard.	1 [one] (Number)	New PI	New PI	New PI	New PI	New PI	New PI	1	-	-
Sub-function 2 - Long Term Financial Plan										
To improve financial management and long term financial planning – development of strategies to improve financial management and long term financial planning and develop strategies for financing capital projects and operational costs	0 [zero] (Number)	New PI	New PI	New PI	New PI	New PI	New PI	-	-	1
Function 2 - Budget Office										
Sub-function 1 - Budget Implementation Policies										
Review all following legislative budget implementation policies; 1. Budget 2. Cash, Liability and Investment Management 3. Credit Control 4. Funding and Reserves 5. Indigent and Social Rebate 6. Property Rates 7. Supply Chain Management 8. Tariff	8 [eight] (Number)	8	8	8	8	8	8	8	8	8
Function 3 - Income										
Sub-function 2 - Debtors Payment Level										
Debtors payment level The debtor's payment level directly relates to the municipalities capacity to collect amounts due in regards to rates, service and sundry charges and is fundamental to maintain positive cash flows and ensuring stability and long term financial viability.	94 [eighty] (Percentage)	Amended PI	Amended PI	Amended PI	97%	93%	93%	94%	95%	95%
Function 4 - Information Technology										
Sub-function 1 - IT Policy										
Review existing Information Technology Policy On-going review of the IT policy is imperative to stay current with latest IT related developments and to inform employees what is required of them when using technology provided by the municipality. It is critical to protect the municipality by having a policy to govern areas such as internet and email usage, security, backups, software and hardware inventory and data retention.	1 [one] (Number)	New PI	New PI	New PI	1	1	1	1	1	1
Sub-function 2 - IT Steering Committee										
To improve the municipal capacity – Develop, implement systems to build institutional capacity and develop plan to integrate ICT systems 1) To monitor the implementation of the IT Policy 2) To receive reports on projects in IT and to agree changes in priorities and resources 3) To monitor the service levels set for IT and achievement thereof 4) To continuously monitor computing resource with respect to optimising and protecting its value through redeployment and/or renewal 5) To consider emerging IT developments and assess the potential for their deployment	6 [six] (Number)	New PI	New PI	New PI	New PI	New PI	New PI	6	6	6
Vote 5 - Planning & Development										
Function 1 - Director Planning & Development										
Sub-function 1 - Formulation of development plans for Rhenendal and Karatara										
Comprehensive Rural Development Programme (CRDP) Rhenendal and Karatara rural wards have been identified and activated as Comprehensive Rural Development Wards as part of Department of Rural Development's CRDP initiative. The purpose of the programme is to harness all resources from various sources to provide key interventions to enable economic development within these rural settlements.	2 [two] (Number)	New PI	New PI	New PI	New PI	1	1	2	-	-
Sub-function 2 - Integrated Strategic Development Framework (ISDF)										
To develop an Integrated Strategic Development Strategy – which integrates the review of the Human Settlement Plan, Economic Development Strategy, Environmental Management Plan, Spatial Development Framework and the Rural Development Strategy	1 [one] (Number)	New PI	New PI	New PI	New PI	New PI	New PI	1	-	-

WC048 Knysna - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 medium term revenue & expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Function 2 - Housing										
Sub-function 1 - Transfer of Council Housing										
Transfer of Council housing opportunities to the approved occupier or approved beneficiary in order to upgrade their tenure to full title via a Title Deed A housing opportunity is access to* and/or delivery of one of the following housing products: (A) subsidy housing (BNG), which provides a minimum 40 m² house; (B) incremental housing, which provides a serviced site with or without tenure; (C) rental housing, which is new community residential units, upgrading and redevelopment of existing rental units; (D) People's Housing Process, i.e. beneficiaries who maximise their housing subsidy by building or organising the building of their homes themselves; (E) land restitution including land approved by Council or court decisions transferred to valid claimants; (F) social housing, namely new rental units delivered by the municipalities social housing partners; or (G) gap housing, which is a serviced plot, a completed unit for sale or affordable units for sale. * "Access to" means the same as contemplated in section 26(1) of the Constitution of the Republic of South Africa, 1996, namely "Everyone has the right to have access to adequate housing". An approved beneficiary is the person who has been approved for a housing grant by the Provincial Department of Human Settlements, in terms of the Housing Act. The approved occupier is the person with whom the Municipality has entered into a sales agreement in order to purchase the property.	400 [four hundred] (Number)	Amended PI	Amended PI	Amended PI	Amended PI	400	400	300	300	300
Function 3 - Town Planning and Building Control										
Sub-function 1 - Land Use										
Participate in provincial and national Land Use and spatial plan legislation development meetings	4 [four] (Number)	New PI	New PI	New PI	New PI	New PI	New PI	4	-	-
Function 4 - Environmental Management										
Sub-function 1 - Integrated Coastal Management Strategy										
Develop Integrated Coastal Management Strategy in collaboration with Eden District Municipality	1 [one] (Number)	New PI	New PI	New PI	New PI	New PI	New PI	1	-	-
Function 4 - Economic Development										
Sub-function 1 - Develop Place Marketing Strategy										
To facilitate the implementation of a marketing and investment plan – Provide sufficient serviced sites for commerce and industry and revisit policies to include incentives in order to promote investments	1 [one] (Number)	New PI	New PI	New PI	New PI	New PI	New PI	1	-	-
Vote 6 - Community Services										
Function 1 - Director Community Services										
Sub-function 1 - Disaster Management Plan (DMP)										
Annually review and submission of the Disaster Management Plan The purpose of the Disaster Management Plan (DMP) is to enhance the capacity of the Municipality to prevent and to deal with disaster and to avoid developments which are subject to high risk of disaster. The DMP is seen as the information guide to the relevant role players. It advises the role players how to lead in case of a disaster to prevent or at least mitigate negative effects on the Greater Knysna. The DMP will be the basis to establish procedures which will assure maximum and efficient utilisation of all resources in and around the Greater Knysna area to minimize the loss of life and/or injury. With a comprehensive DMP, Knysna Municipality will be better prepared to support the local communities in dealing with disasters and to speed up the recovery process. It is crucial to have effective and efficient disaster risk management in order to save lives, prevent escalation of emergencies and incidents and relieve suffering.	1 [one] (Number)	1	1	1	1	1	1	1	1	1
Sub-function 2 - Thusong Programme										
Completion of three Multi-Purpose Centres in Smutsville, Rheenendal and White Location.	0 [zero] (Number)	New PI	New PI	New PI	New PI	New PI	New PI	-	-	3
Function 2 - Health										
Sub-function 1 - HIV/Aids and TB strategy										
HIV/Aids and TB strategy to be implemented effectively and embarking on a comprehensive awareness campaign in partnership with Eden and the Departments of Social Development and Health. The HIV/Aids and TB strategy will be reviewed as and when required	1 [one] (Number)	-	-	-	New PI	New PI	New PI	1	-	-
Function 3 - Sport Fields										
Sub-function 1 - Sport Facilities										
Establish a functional sport forum/s with representation by all the various sport codes represented in Knysna.	1 [one] (Number)	-	-	-	New PI	New PI	New PI	1	-	-
Function 4 - Solid Waste Management (Refuse)										
Sub-function 1 - Review the Integrated Waste Management Plan - IWMP										
The Integrated Waste Management Plan - IWMP is a requirement by legislation. It is an integrated waste management system and process aimed at waste minimisation, managing the impact of waste on the receiving environment over the entire waste circle which includes waste generation, storage, collection, transportation, treatment and disposal of waste. Its aim is to move away from fragmented and uncoordinated waste management towards an integrated system. To be reviewed in 2016/2017	0 [zero] (Number)	New PI	New PI	New PI	New PI	1	1	-	-	-

WC048 Knysna - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 medium term revenue & expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Function 5 - Youth										
Sub-function 1 - Youth Advisory Centres										
4 [four] (Number)		New PI	New PI	New PI	New PI	New PI	New PI	4	-	-
Appointments of youth advisory interns to fulfill the following functions:										
<ul style="list-style-type: none"> • Assist in implementing programmes provided by the Youth Desk Market the Youth Desk in all areas of the community • Provide information on all products and services for the Youth • Mobilize young people to actively participate in youth development activities in the community • Assist with planning, Organizing and co-ordination of various events • Create working relations with other youth organisations and structures, NGO's and faith based organisations. • Assist clients with basic computer skills, Entrepreneurship development and job preparation (CV writing and interview skills) 										
Function 6 - Safety Law Enforcement										
Sub-function 1 - Law Enforcement Strategy										
Develop a law enforcement strategy to improve law enforcement and policing regarding traffic and other violations.	1 [one] (Number)	New PI	New PI	New PI	New PI	New PI	New PI	1	-	-
Vote 7 - Electrical Services										
Function 1 - Electricity Distribution										
Sub-function 1 - Electrical Master / Maintenance Plan										
To maintain all municipal electricity assets to extend the lifespan of assets and annually review the infrastructure maintenance plan and maintain assets within available budget	0 [zero] (Number)	New PI	New PI	New PI	New PI	New PI	New PI	New PI	New PI	1
Sub-function 2 - Explore alternative energy sources										
Investigate alternative energy supply opportunities for electricity and submit report to Council.	0 [zero] (Number)	New PI	New PI	New PI	New PI	New PI	New PI	New PI	New PI	1
Vote 8 - Technical Services										
Function 1 - Public Works										
Sub-function 1 - Storm Water Master Plan										
Develop a five year master Storm Water Master Plan to manage storm water networks in Knysna Municipality. The Storm Water Master Plan will be approved by Council every five years with 2016/2017 being the first year and will be reviewed annually.	0 [zero] (Number)	New PI	New PI	New PI	New PI	New PI	New PI	New PI	New PI	New PI
Sub-function 2 - Pavement Management System (PMS)										
Submit the updated pavement management system to Council every 3 years The Pavement Management System (PMS) is a report on the condition of Knysna's roads as a result of an inspection on site. The system contains the results of the inspection, proposes required remedial actions and lists these in priority and provides cost estimates.	1 [one] (Number)	New PI	New PI	New PI	New PI	1	1	-	-	1
The PMS gives input in to the annual and long term budget as well as tracks the back logs. It displays the information visually and groups the output in towns as well as suburbs.										
Sub-function 3 - Integrated Transport Plan										
The five year Integrated Transport Plan for the Eden District was adopted in 2010 and incorporates a component focussing on Knysna Municipality and is reviewed on a annual basis. The municipality actively participates in the continuous evolution and implementation of this plan.	1 [one] (Number)	New PI	New PI	New PI	New PI	New PI	New PI	1	1	1
Function 2 - Waste Water										
Sub-function 1 - Effluent Standards (DWA)										
Comply to standard set by DWA for waste water treatment The Department of Water Affairs (DWA) has set special standards for waste water effluent that seeks to measure and maintain the quality of the effluent in order prevent pollution of the environment.	12 [twelve] (Number)	New PI	New PI	New PI	New PI	12	12	12	12	12
The higher standards instigated the Waste Water Treatment Works (WWTW) upgraded.										
Sub-function 2 - Achieve Green Drop compliance										
The Department of Water Affairs (DWA) has introduced a Green Drop certification programme for Waste Water Treatment Works (WWTWs). The Green Drop initiative has been implemented by DWA to ensure the progressive improvement of waste water treatment operations, so as minimise the negative impact on the environment.	0 [zero] (Number)	New PI	New PI	New PI	New PI	New PI	New PI	New PI	1	6
Function 4 - Water										
Sub-function 1 - Water and Sewer Master Plan										
The Water and Sewer Master Plan is approved by Council every five years (2010 current approval) and reviewed annually. The plan assists the municipality to fulfill its obligation to ensure to ensure sustainable access to clean and affordable water to all citizens in its area of jurisdiction. The WSDP must also incorporate Water & Sewer Master Plans.	1 [one] (Number)	New PI	New PI	New PI	New PI	New PI	New PI	1	1	1
Sub-function 2 - Water Quality										
Produce class 0 quality drinking water Percentage of test that comply to with SANS (South African National Standard) 241 standards	90 [ninety] (Percentage)	New PI	New PI	New PI	New PI	90%	90%	90%	90%	90%
"SANS 241 specifies the quality of acceptable drinking water, defined in terms of microbiological, physical, aesthetic and chemical determinants, at the point of delivery." - ISBN 978-0-626-26115-3										
This indicator measures the total of percentage achieved by all water treatment works in the Greater Knysna area.										

WC048 Knysna - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 medium term revenue & expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Sub-function 3 - Water Loss										
Limit water unaccounted for This indicator measures unaccounted for water which represents the difference between "net production" (the volume of water delivered into the water network) and "consumption" (the volume of water that can be accounted for by legitimate consumption including the indigent consumption.)	27 [twenty seven] (Percentage)	New PI	New PI	New PI	New PI	27%	27%	25%	25%	25%
The reason for the high target due the shortfall of funds for infrastructure refurbishment.										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC048 Knysna - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<u>Borrowing Management</u>											
Credit Rating		Baa2	Baa2	Baa2	Baa2	Baa2	Baa2	Baa2			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6.1%	8.1%	4.8%	6.4%	6.3%	6.3%	6.3%	6.8%	6.4%	5.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	8.9%	8.2%	8.0%	7.5%	7.4%	7.4%	7.4%	8.1%	7.3%	6.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	44.6%	121.9%	28.6%	13.7%	15.5%	15.5%	15.5%	40.7%	40.4%	49.7%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	3529.3%	811.4%	229.0%	416.2%	166.0%	166.0%	128.2%	141.2%	124.6%	92.7%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1.2	1.5	1.4	1.2	1.3	1.3	1.3	1.2	1.3	1.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.2	1.5	1.4	1.2	1.3	1.3	1.3	1.2	1.3	1.6
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.6	0.6	0.3	0.5	0.5	0.5	0.5	0.6	0.8
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	92.7%	84.7%	85.9%	93.9%	94.0%	94.0%	94.0%	94.0%	93.8%	93.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		92.7%	84.5%	86.0%	93.9%	94.0%	94.0%	94.0%	94.0%	93.8%	93.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	19.4%	15.4%	13.2%	13.5%	13.0%	13.0%	13.0%	12.2%	12.1%	12.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		162.8%	64.7%	85.0%	137.7%	95.1%	95.1%	95.1%	109.9%	90.9%	61.0%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	13902000	13105000	16315000	17473000	17473000	17473000	15989000	15190000	14431000	13709000
	Total Cost of Losses (Rand '000)	6 827	7 579	11 930	10 827	10 664	10 664	13 532	15 588	16 361	17 370
Water Distribution Losses (2)	Total Volume Losses (kℓ)	989000	702000	588000	633000	633000	633000	529000	503000	478000	454000
	Total Cost of Losses (Rand '000)	4 057	3 179	3 172	3 513	3 352	3 352	2 659	2 562	2 651	2 739
Employee costs	Employee costs/(Total Revenue - capital revenue)	30.1%	27.2%	27.5%	32.0%	31.1%	31.1%	31.1%	32.0%	33.1%	32.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	31.2%	28.2%	28.6%	33.2%	32.3%	32.3%		33.2%	34.3%	33.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.5%	3.9%	4.3%	6.4%	5.7%	5.7%		6.6%	6.7%	6.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	27.4%	7.8%	32.6%	7.8%	7.5%	7.5%	7.5%	7.7%	7.4%	7.3%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	15.0	17.1	15.5	15.5	15.5	15.5	14.2	15.5	18.5	19.7
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	25.3%	21.7%	18.6%	16.5%	16.4%	16.4%	16.4%	15.5%	15.0%	15.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.7	2.3	1.7	0.8	1.5	1.5	1.5	1.3	1.5	2.0

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

WC048 Knysna - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	1996 Census	2001 Census	2007 Survey	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population												
Females aged 5 - 14			4073	4508	4599							
Males aged 5 - 14			4111	4440	4511							
Females aged 15 - 34			7692	9258	9988							
Males aged 15 - 34			7871	9223	9720							
Unemployment			24%									
Monthly household income (no. of households)	1, 12											
No income			6313	4633	5622							
R1 - R1 600			914	1465	2202							
R1 601 - R3 200			2666	4522	3451							
R3 201 - R6 400			5876	5922	6733							
R6 401 - R12 800			6340	3210	5610							
R12 801 - R25 600			7005	6998	8110							
R25 601 - R51 200			4202	2160	4998							
R52 201 - R102 400			2404	1069	3254							
R102 401 - R204 800			1436	3562	2391							
R204 801 - R409 600			770	131	1004							
R409 601 - R819 200			319	233	533							
> R819 200			101	78	207							
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area			43599									
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)			< 2060									
Housing statistics	3											
Formal			24271									
Informal			9175									
Total number of households			33 446	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)									5.5%	5.5%	5.4%	5.4%
Interest rate - borrowing						10.2%	8.7%	8.7%	8.5%	9.5%	9.5%	9.5%
Interest rate - investment						6.3%	6.3%	5.8%	5.5%	5.5%	5.5%	5.5%
Remuneration increases						13.0%	8.5%	6.1%	7.0%	6.9%	6.3%	6.1%
Consumption growth (electricity)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (water)						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

WC048 Knysna Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	16 778	57 309	55 503	25 530	47 470	47 470	47 470	42 963	51 943	77 442
Cash + investments at the yr end less applications - R'000	18(1)b	2	34 122	33 081	28 967	18 230	27 038	24 703	2 038	9 249	9 778	10 791
Cash year end/monthly employee/supplier payments	18(1)b	3	0.7	2.3	1.7	0.8	1.5	1.5	1.5	1.3	1.5	2.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(21 611)	95 245	(153 701)	35 130	44 675	44 675	44 675	42 235	46 167	55 294
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	6.1%	4.4%	4.5%	(5.3%)	(6.0%)	(6.0%)	(1.6%)	0.3%	0.4%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	92.7%	84.5%	86.0%	93.9%	94.0%	94.0%	94.0%	94.0%	93.8%	93.6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	4.2%	4.9%	7.0%	5.1%	5.1%	5.1%	5.1%	6.8%	5.5%	4.8%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	99.3%	99.5%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	44.6%	121.9%	27.8%	13.7%	15.5%	15.5%	15.5%	36.1%	40.4%	49.7%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	137.2%	138.8%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(3.9%)	(5.6%)	(1.6%)	0.0%	0.0%	0.0%	(1.6%)	3.2%	10.2%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	1.0%	35.5%	(29.8%)	0.0%	0.0%	0.0%	(14.6%)	(18.4%)	(24.2%)
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.1%	2.5%	3.2%	3.2%	3.9%	3.9%	4.7%	4.4%	4.5%	4.6%
Asset renewal % of capital budget	20(1)(vi)	14	34.0%	40.3%	58.3%	58.4%	53.8%	53.8%	0.0%	44.3%	26.7%	30.3%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			12.1%	10.4%	10.5%	0.7%	0.0%	0.0%	4.4%	6.3%	6.4%
% incr Property Tax	18(1)a			7.5%	7.5%	12.3%	2.0%	0.0%	0.0%	6.1%	6.0%	6.1%
% incr Service charges - electricity revenue	18(1)a			18.7%	15.2%	11.2%	0.0%	0.0%	0.0%	2.5%	6.9%	6.9%
% incr Service charges - water revenue	18(1)a			6.9%	7.2%	6.0%	0.0%	0.0%	0.0%	5.5%	4.9%	4.9%
% incr Service charges - sanitation revenue	18(1)a			7.8%	5.6%	3.8%	0.0%	0.0%	0.0%	6.2%	7.1%	7.2%
% incr Service charges - refuse revenue	18(1)a			11.2%	3.6%	3.1%	0.0%	0.0%	0.0%	5.1%	4.9%	4.9%
% incr in Service charges - other	18(1)a			5.7%	(10.4%)	8.5%	0.0%	0.0%	0.0%	5.4%	5.0%	6.4%
Total billable revenue	18(1)a		290 075	324 898	357 770	395 919	398 780	398 780	398 780	416 124	442 310	470 311
Service charges			286 103	320 829	354 270	391 321	394 182	394 182	394 182	411 379	437 283	465 056
Property rates			110 522	118 810	127 721	143 391	146 252	146 252	146 252	155 182	164 567	174 675
Service charges - electricity revenue			117 077	138 946	160 116	178 007	178 007	178 007	178 007	182 411	195 069	208 610
Service charges - water revenue			35 479	37 925	40 656	43 113	43 113	43 113	43 113	45 492	47 732	50 082
Service charges - sanitation revenue			8 460	9 121	9 632	10 001	10 001	10 001	10 001	10 619	11 378	12 193
Service charges - refuse removal			11 433	12 715	13 179	13 590	13 590	13 590	13 590	14 281	14 975	15 703
Service charges - other			3 132	3 310	2 966	3 219	3 219	3 219	3 219	3 393	3 563	3 793
Rental of facilities and equipment			3 972	4 069	3 500	4 598	4 598	4 598	4 598	4 745	5 027	5 255
Capital expenditure excluding capital grant funding			34 398	16 502	29 639	34 755	30 652	30 652	30 652	33 074	21 248	13 368
Cash receipts from ratepayers	18(1)a		290 103	329 207	353 832	385 200	391 917	391 917	391 917	411 608	435 653	462 856
Ratepayer & Other revenue	18(1)a		312 789	389 490	411 504	410 146	416 863	416 863	416 863	437 737	464 680	494 431
Change in consumer debtors (current and non-current)			(3 463)	(2 876)	(3 809)	(1 219)	(1 219)	(1 219)	(1 219)	(1 124)	1 959	6 666
Operating and Capital Grant Revenue	18(1)a		126 927	100 654	119 910	106 696	122 823	122 823	122 823	124 762	113 947	124 469
Capital expenditure - total	20(1)(vi)		99 593	54 213	60 318	71 083	70 130	70 130	70 130	75 959	61 284	49 215
Capital expenditure - renewal	20(1)(vi)		33 836	21 845	35 188	41 520	37 721	37 721		33 669	16 390	14 922
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										43 448	51 490	63 420
DoRA capital grants total MFY										24 969	23 476	25 347
Provincial operating grants										38 429	844	928
Provincial capital grants										17 916	7 227	-
District Municipality grants										-	-	-
Total gazetted/advised national, provincial and district grants										124 762	83 037	89 695
Average annual collection rate (arrears inclusive)												

WC048 Knysna Supporting Table SA10 Funding measurement

Description			MFMA section	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
DoRA operating														
Finance Management Grant												1 300	1 450	1 500
Municipal Systems Improvement Grant												890	934	967
Equitable Share												35 982	44 920	56 304
Extended Public Works Program												1 000		
												39 172	47 304	58 771
DoRA capital														
(Includes portion of VAT recognised as own revenue which is recognised as operating)														
Municipal Infrastructure Grant												23 245	23 662	24 996
Integrated National Electrification Grant												7 000	4 000	5 000
Neighbourhood Development Partnership Grant (was in DoRB - error to be removed for DoRA so excluded from draft MTREF)														
												30 245	27 662	29 996
Trend														
Change in consumer debtors (current and non-current)					(3 463)	(2 876)	(3 809)	(1 219)	(1 124)	1 959	6 666	-	-	-
Total Operating Revenue					380 640	459 888	507 444	488 401	508 095	508 095	508 095	528 123	548 775	594 789
Total Operating Expenditure					467 446	402 355	692 601	489 599	502 898	502 898	502 898	532 490	542 644	575 342
Operating Performance Surplus/(Deficit)					(86 806)	57 534	(185 156)	(1 198)	5 197	5 197	5 197	(4 367)	6 131	19 447
Cash and Cash Equivalents (30 June 2012)												42 963		
Revenue														
% Increase in Total Operating Revenue						20.8%	10.3%	(3.8%)	4.0%	0.0%	0.0%	3.9%	3.9%	8.4%
% Increase in Property Rates Revenue						7.5%	7.3%	12.3%	2.0%	0.0%	0.0%	6.2%	6.1%	6.2%
% Increase in Electricity Revenue						18.7%	15.2%	11.2%	0.0%	0.0%	0.0%	2.5%	6.9%	6.9%
% Increase in Property Rates & Services Charges						12.1%	10.4%	10.5%	0.7%	0.0%	0.0%	4.4%	6.3%	6.4%
Expenditure														
% Increase in Total Operating Expenditure						(13.9%)	72.1%	(29.3%)	2.7%	0.0%	0.0%	5.9%	1.9%	6.0%
% Increase in Employee Costs						9.2%	11.5%	12.0%	1.2%	0.1%	0.0%	6.9%	7.6%	5.9%
% Increase in Electricity Bulk Purchases						23.9%	25.7%	10.7%	0.0%	0.0%	0.0%	6.6%	8.0%	8.0%
Average Cost Per Budgeted Employee Position (Remuneration)							164209.9996	197084.053				214199.4797		
Average Cost Per Councillor (Remuneration)							295748.62	319878.9474				334127.3684		
R&M % of PPE					2.1%	2.5%	3.2%	3.2%	3.9%	3.9%		4.4%	4.5%	4.6%
Asset Renewal and R&M as a % of PPE					5.0%	4.0%	7.0%	6.0%	8.0%	8.0%		7.0%	6.0%	5.0%
Debt Impairment % of Total Billable Revenue					4.2%	4.9%	7.0%	5.1%	5.1%	5.1%		6.8%	5.5%	4.8%
Capital Revenue														
Internally Funded & Other (R'000)					8 137	6 610	16 545	14 380	12 659	12 659	12 659	17 587	12 198	6 478
Borrowing (R'000)					26 261	9 892	13 094	20 375	17 993	17 993	17 993	15 487	9 050	6 890
Grant Funding and Other (R'000)					65 195	37 711	30 679	36 328	39 478	39 478	39 478	42 885	40 036	35 847
Internally Generated funds % of Non Grant Funding					23.7%	40.1%	55.8%	41.4%	41.3%	41.3%	41.3%	53.2%	57.4%	48.5%
Borrowing % of Non Grant Funding					76.3%	59.9%	44.2%	58.6%	58.7%	58.7%	58.7%	46.8%	42.6%	51.5%
Grant Funding % of Total Funding					65.5%	69.6%	50.9%	51.1%	56.3%	56.3%	56.3%	56.5%	65.3%	72.8%
Capital Expenditure														
Total Capital Programme (R'000)					99 593	54 213	60 318	71 083	70 130	70 130	70 130	75 959	61 284	49 215
Asset Renewal					33 836	21 845	35 188	41 520	37 721	37 721	37 721	33 669	16 390	14 922
Asset Renewal % of Total Capital Expenditure					34.0%	40.3%	58.3%	58.4%	53.8%	53.8%	53.8%	44.3%	26.7%	30.3%
Cash														
Cash Receipts % of Rate Payer & Other					92.7%	84.5%	86.0%	93.9%	94.0%	94.0%	94.0%	94.0%	93.8%	93.6%
Cash Coverage Ratio					0	0	0	0	0	0	0	0	0	0
Borrowing														
Credit Rating (2009/10)												Baa2		
Capital Charges to Operating					6.1%	8.1%	4.8%	6.4%	6.3%	6.3%	6.3%	6.8%	6.4%	5.7%
Borrowing Receipts % of Capital Expenditure					44.6%	121.9%	27.8%	13.7%	15.5%	15.5%	15.5%	36.1%	40.4%	49.7%
Reserves														
Surplus/(Deficit)					34 122	33 081	28 967	18 230	27 038	24 703	2 038	9 249	9 778	10 791
Free Services														
Free Basic Services as a % of Equitable Share					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)					10.0%	8.5%	8.9%	9.0%	11.1%	11.1%		9.4%	7.8%	6.3%
High Level Outcome of Funding Compliance														
Total Operating Revenue					380 640	459 888	507 444	488 401	508 095	508 095	508 095	528 123	548 775	594 789
Total Operating Expenditure					467 446	402 355	692 601	489 599	502 898	502 898	502 898	532 490	542 644	575 342
Surplus/(Deficit) Budgeted Operating Statement					(86 806)	57 534	(185 156)	(1 198)	5 197	5 197	5 197	(4 367)	6 131	19 447
Surplus/(Deficit) Considering Reserves and Cash Backing					(52 684)	90 615	(156 190)	17 032	32 235	29 900	7 235	4 882	15 909	30 238
MTREF Funded (1) / Unfunded (0)					15	0	1	0	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗					15	✗	✓	✗	✓	✓	✓	✓	✓	✓

WC048 Knysna - Supporting Table SA11 Property rates summary

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Valuation:	1									
Date of valuation:		01/07/2007	01/07/2007	01/07/2007	01/07/2011					
Financial year valuation used		2008/2009	2008/2009	2008/2009	2011/2012			2011/2012		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)				Yes						
Municipal partnership s38 used? (Y/N)				0						
No. of assistant valuers (FTE)	3	-	-	-	-			-		
No. of data collectors (FTE)	3			-	-			-		
No. of internal valuers (FTE)	3			-	-			-		
No. of external valuers (FTE)	3			1	-			-		
No. of additional valuers (FTE)	4			-	-			-		
Valuation appeal board established? (Y/N)				Yes	Yes					
Implementation time of new valuation roll (mths)										
No. of properties	5			17 600	17 806			17 806		
No. of sectional title values	5			1 700	1 700			1 700		
No. of unreasonably difficult properties s7(2)				-						
No. of supplementary valuations				900	1 058					
No. of valuation roll amendments				900	922					
No. of objections by rate payers				25	1 173					
No. of appeals by rate payers				3	65					
No. of successful objections	8			15	949					
No. of successful objections > 10%	8			10	747					
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5		23 590	24 224	24 098	24 098	24 098	24 146	24 219	24 316
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5		23 590	24 224	24 098	24 098	24 098	24 146	24 219	24 316
Rating:										
Residential rate used to determine rate for other categories? (Y/N)				Yes	Yes			Yes		
Differential rates used? (Y/N)	5			No	No			No		
Limit on annual rate increase (s20)? (Y/N)				No	No			No		
Special rating area used? (Y/N)				No	No			No		
Phasing-in properties s21 (number)				0	0			0		
Rates policy accompanying budget? (Y/N)				Yes	Yes			Yes		
Fixed amount minimum value (R'000)				-	-			-		
Non-residential prescribed ratio s19? (%)				0.0%	0.0%			0.0%		
Rate revenue:										
Rate revenue budget (R'000)	6	108 597	116 791	125 364	140 834	143 695	143 695	152 574	161 841	171 813
Rate revenue expected to collect (R'000)	6	102 567	110 306	118 845	131 036	133 698	133 698	142 801	152 420	161 510
Expected cash collection rate (%)		94.4%	94.4%	94.8%	93.0%	93.0%	93.0%	93.6%	94.2%	94.0%
Special rating areas (R'000)	7	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	384	400	400	408	416	424
Rebates, exemptions - pensioners (R'000)		-	-	-	1 130	2 200	2 200	2 288	2 402	2 522
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	935	1 240	1 240	1 264	1 288	1 312
Rebates, exemptions - other (R'000)		18 941	21 272	23 174	20 017	27 768	27 768	22 273	16 435	9 960
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-
Total rebates,exemptns,eductns,discs (R'000)		18 941	21 272	23 174	22 466	31 608	31 608	26 233	20 541	14 218

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

WC048 Knysna - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2012/13																	
Valuation:																	
No. of properties		16 359	178	1 549	80	231	762	148	-	-	-	-	-	-	-	5	-
No. of sectional title property values		1 162	-	394	-	-	-	-	-	-	57	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		188	-	25	21	2	31	-	-	-	7	-	-	-	-	1	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		188	-	25	21	2	31	-	-	-	7	-	-	-	-	1	-
No. of objections by rate-payers		10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		3															
Frequency of valuation (select)		4															
Method of valuation used (select)		Market															
Base of valuation (select)		Land & impr.															
Phasing-in properties s21 (number)		0															
Combination of rating types used? (Y/N)		Yes															
Flat rate used? (Y/N)		No															
Is balance rated by uniform rate/variable rate?		Uniform															
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		195	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		112	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	650	-	-	170	-	279	-	-	-	-	-	-	-	-	12	-
Total valuation reductions:																	
Total value used for rating (Rm)	6	20 579	381	4 124	213	420	279	8	-	-	-	-	-	-	-	16	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	20 579	381	4 124	213	420	279	8	-	-	-	-	-	-	-	16	-
Rating:																	
Average rate	3	0.005584	0.011167	0.011167	0.001117	0.011167	-	0.001396	-	-	-	-	-	-	-	0.001396	-
Rate revenue budget (R '000)		90 849	4 486	40 114	234	5 119	-	9	-	-	-	-	-	-	-	23	-
Rate revenue expected to collect (R'000)		84 529	4 174	37 323	218	4 763	-	9	-	-	-	-	-	-	-	21	-
Expected cash collection rate (%)	4	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%	93.0%
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		384	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		1 130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	935	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		18 619	-	169	-	1 152	-	22	-	-	-	-	-	-	-	53	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptions, reductions, discounts (R'000)																	

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provided by Knysna Municipality

WC048 Knysna - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2013/14																	
Valuation:																	
No. of properties		15 156	174	517	98	458	1 121	131	-	-	-	-	-	-	-	151	-
No. of sectional title property values		1 452	-	313	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Frequency of valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		195	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		112	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	650	-	-	170	-	279	-	-	-	-	-	-	-	-	12	-
Total valuation reductions:																	
Total value used for rating (Rm)	6	18 705	381	4 124	213	420	279	8	-	-	-	-	-	-	-	16	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	18 705	381	4 124	213	420	279	8	-	-	-	-	-	-	-	16	-
Rating:																	
Average rate	3	0.005695	0.011391	0.011391	0.001139	0.011391	-	0.001424	-	-	-	-	-	-	-	0.001424	-
Rate revenue budget (R '000)		102 589	4 486	40 114	234	5 119	-	9	-	-	-	-	-	-	-	23	-
Rate revenue expected to collect (R'000)		96 018	4 198	37 545	219	4 791	-	9	-	-	-	-	-	-	-	22	-
Expected cash collection rate (%)	4	93.6%	93.6%	93.6%	93.6%	93.6%	93.6%	93.6%	93.6%	93.6%	93.6%	93.6%	93.6%	93.6%	93.6%	93.6%	93.6%
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		408	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		2 288	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	1 264	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		20 876	-	169	-	1 152	-	22	-	-	-	-	-	-	-	53	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptions, reductions, discounts (R'000)																	

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provisions of the Municipal Property Rates Act, 1994

WC048 Knysna - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Property rates <i>(rate in the Rand)</i>	1								
Residential properties			0.0049600	0.0052925	0.0055836	0.0055836	0.0056953	0.0058092	0.0059254
Residential properties - vacant land			0.0064200	0.0068500	0.0072267	0.0100505	0.0102515	0.0104565	0.0106656
Formal/informal settlements		n/a	-	-	-	-	-	-	-
Small holdings		n/a	-	-	-	-	-	-	-
Farm properties - used		Registered with SARS as bona fide farmer	0.0009900	0.0010585	0.0011167	0.0011167	0.0011391	0.0011618	0.0011851
Farm properties - not used		Treated as for residential	-	-	-	-	-	-	-
Industrial properties			0.0085600	0.0091300	0.0096780	0.0111672	0.0113905	0.0116183	0.0118507
Business and commercial properties			0.0085600	0.0091300	0.0096780	0.0111672	0.0113905	0.0116183	0.0118507
Communal land - residential		n/a	-	-	-	-	-	-	-
Communal land - small holdings		n/a	-	-	-	-	-	-	-
Communal land - farm property		n/a	-	-	-	-	-	-	-
Communal land - business and commercial		n/a	-	-	-	-	-	-	-
Communal land - other		n/a	-	-	-	-	-	-	-
State-owned properties			0.0085600	0.0091300	0.0096780	0.0111672	0.0113905	0.0116183	0.0118507
Municipal properties			0.0085600	0.0091300	0.0096780	0.0111672	0.0113905	0.0116183	0.0118507
Public service infrastructure			0.0012400	0.0013230	0.0013959	0.0013959	0.0014238	0.0014523	0.0014813
Privately owned towns serviced by the owner		n/a	-	-	-	-	-	-	-
State trust land		n/a	-	-	-	-	-	-	-
Restitution and redistribution properties		n/a	-	-	-	-	-	-	-
Protected areas			0.0049600	0.0052925	0.0055836	0.0055836	0.0056953	0.0058092	0.0059254
National monuments properties		Levied as residential or commercial dependent on usage with a rebate	-	-	-	-	-	-	-
Exemptions, reductions and rebates <i>(Rands)</i>									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			20%	20%	20%	20%	15%	10%	5%
Indigent rebate or exemption			100%	100%	100%	100%	100%	100%	100%
Pensioners/social grants rebate or exemption			100%	100%	100%	100%	100%	100%	100%
Temporary relief rebate or exemption		n/a	-	-	-	-	-	-	-
Bona fide farmers rebate or exemption		Built into rate-in-the-rand							
Other rebates or exemptions	2	See SA13b for more							
Water tariffs									
Domestic									
Basic charge/fixed fee <i>(Rands/month)</i>		All rates shown excl VAT	84.80	91.15	97.72	107.02	113.45	120.24	127.46
Service point - vacant land <i>(Rands/month)</i>			148.39	148.39	155.84	165.21	165.21	171.78	178.69
Water usage - flat rate tariff <i>(c/kl)</i>		n/a	-	-	-	-	-	-	-
Water usage - life line tariff		0 - 6kl	-	-	-	-	-	-	-
Water usage - Block 1 <i>(c/kl)</i>		7 - 10kl	6.32	7.27	7.53	7.97	8.45	8.96	9.50
Water usage - Block 2 <i>(c/kl)</i>		11 - 15kl	10.15	11.68	12.08	12.81	13.58	14.39	15.25
Water usage - Block 3 <i>(c/kl)</i>		16 - 20kl	10.15	11.68	12.08	12.81	13.58	14.39	15.25
Water usage - Block 4 <i>(c/kl)</i>		21 - 30kl	11.68	13.43	13.89	14.73	15.61	16.55	17.54
Other	2	See SA13b for more							
Waste water tariffs									
Domestic									
Basic charge/fixed fee <i>(Rands/month)</i>		All rates shown excl VAT	42.40	45.58	53.75	50.07	54.08	58.41	63.08
Service point - vacant land <i>(Rands/month)</i>			147.95	147.95	155.34	164.84	164.84	171.43	178.29
Waste water - flat rate tariff <i>(c/kl)</i>		n/a	-	-	-	-	-	-	-
Volumetric charge - Block 1 <i>(c/kl)</i>		Phased out (incl in water charge)	-	-	-	-	-	-	-
Volumetric charge - Block 2 <i>(c/kl)</i>		Phased out	-	-	-	-	-	-	-
Volumetric charge - Block 3 <i>(c/kl)</i>		Phased out	-	-	-	-	-	-	-
Volumetric charge - Block 4 <i>(c/kl)</i>		Phased out	-	-	-	-	-	-	-
Other	2	See SA13b for more							

WC048 Knysna - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Electricity tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)		All rates shown excl VAT	69.00	69.00	69.00	69.00	71.10	75.44	79.82
Service point - vacant land (Rands/month)			102.92	140.79	140.79	155.56	155.56	161.77	168.28
FBE		All consumers on a 20Amp Circuit Breaker in Housing Schemes receives 50kWh per month free	50kWh	50kWh	50kWh	50kWh	50kWh	50kWh	50kWh
Life-line tariff - meter		n/a	-	-	-	-	-	-	-
Life-line tariff - prepaid		All consumers on a 20Amp Circuit Breaker in Housing Schemes	-	-	-	-	-	-	-
Flat rate tariff - meter (c/kwh)			0.655	0.77	Phased out	Phased out	Phased out	Phased out	Phased out
Flat rate tariff - prepaid (c/kwh)		Daily rate from 2011/12	0.5751	0.63403	Phased out	Phased out	Phased out	Phased out	Phased out
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	-	-	-	0.65	0.69	0.73	0.77
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	-	-	-	0.81	0.85	0.90	0.96
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	-	-	-	1.08	1.15	1.22	1.30
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	-	-	-	1.17	1.25	1.33	1.40
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	-	-	-	1.25	1.34	1.41	1.50
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	-	-	-	0.65	0.69	0.73	0.77
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	-	-	-	0.81	0.85	0.90	0.96
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	-	-	-	1.08	1.15	1.22	1.30
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	-	-	-	1.17	1.25	1.33	1.40
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	-	-	-	1.25	1.34	1.41	1.50
Other	2	See SA13b for more							
Waste management tariffs									
Domestic									
Street cleaning charge		All rates shown excl VAT	-	-	-	-	-	-	-
		Monthly fee for 1 removal per week, not exceeding 2 x 85 litres	43.86	47.15	50.54	50.80	53.85	57.08	60.51
Basic charge/ fixed fee		Standardised per above	-	-	-	-	-	-	-
80l bin - once a week		Standardised per above	-	-	-	-	-	-	-
250l bin - once a week		Standardised per above	-	-	-	-	-	-	-

References

1. If properties are not rated or zero rated this must be indicated as such

2. Please provide detailed descriptions on Sheet SA13b

WC048 Knysna - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<u>Exemptions, reductions and rebates (Rands)</u>									
<u>Pensioners/social grants rebate or exemption</u>	2								
Income Group less than R60,000 p.a			80%	80%	80%	n/a	n/a	n/a	n/a
Income Group R60 001 - R72 000 p.a			70%	70%	70%	n/a	n/a	n/a	n/a
Income Group R72 001 - R 84 000 p.a			40%	60%	60%	n/a	n/a	n/a	n/a
Income Group R84 001 - R96 000 p.a			40%	40%	40%	n/a	n/a	n/a	n/a
Income Group R96 001 - R108 000 p.a			10%	20%	20%	n/a	n/a	n/a	n/a
Income Goup R108 001 - R120 000 p.a			10%	10%	10%	n/a	n/a	n/a	n/a
<u>Change in Income Group brackets from 2012/13</u>									
Income Group less than R 78 000 p.a			n/a	n/a	n/a	80%	80%	80%	80%
Income Group R 78 001 - R 90 000 p.a			n/a	n/a	n/a	60%	60%	60%	60%
Income Group R 90 001 - R 108 000 p.a			n/a	n/a	n/a	40%	40%	40%	40%
Income Group R 108 001 - R 144 000 p.a			n/a	n/a	n/a	20%	20%	20%	20%
Income Group R 144 001 - R 180 000 p.a			n/a	n/a	n/a	5%	5%	5%	5%
<u>Other rebates or exemptions</u>									
Educational			50%	50%	50%	50%	50%	50%	50%
Sport			75%	75%	75%	75%	75%	75%	75%
Additional Exemption on Domestic Properties			15 000	15 000	15 000	50 000	85 000	85 000	85 000
Retention and restoration of Historical Buildings			20%	20%	20%	20%	20%	20%	20%
Rural Properties			50%	50%	50%	50%	40%	30%	20%
Public Service Infrastructure		First 30% of market value							
<u>Water tariffs</u>									
Water usage - Block 5 (c/kl)		31 - 40 Kl	12.31	14.15	14.65	15.53	16.46	17.45	18.49
Water usage - Block 6 (c/kl)		consumption in excess of 40 Kl	20.65	23.75	24.58	26.05	27.62	29.27	31.03
See Annexure 3 - detailed Tariff Schedule									
<u>Waste water tariffs</u>									
See Annexure 3 - detailed Tariff Schedule									
<u>Electricity tariffs</u>									
See Annexure 3 - detailed Tariff Schedule									

WC048 Knysna - Supporting Table SA14 Household bills

Table 1: Supporting Table 1 - Household Bills											
Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14 % incr.	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		221.55	236.40	249.40	236.37	236.37	236.37	2.4%	242.05	261.41	281.46
Electricity: Basic levy		69.00	69.00	69.00	69.00	69.00	69.00	-	69.00	69.00	69.00
Electricity: Consumption		655.00	770.00	906.50	1 029.00	1 029.00	1 029.00	6.1%	1 091.27	1 162.20	1 237.75
Water: Basic levy		84.80	97.52	100.95	107.02	107.02	107.02	6.0%	113.45	120.25	127.49
Water: Consumption		243.58	134.30	289.82	306.18	306.18	306.18	6.3%	325.61	345.15	365.86
Sanitation		45.54	45.54	47.15	50.00	50.00	50.00	8.2%	54.09	58.41	63.08
Refuse removal		43.86	47.15	49.49	50.95	50.95	50.95	5.7%	53.87	57.09	60.53
Other											
sub-total		1 363.33	1 399.91	1 712.31	1 848.52	1 848.52	1 848.52	5.5%	1 949.35	2 073.51	2 205.16
VAT on Services		159.85	162.89	204.81	225.70	225.70	225.70	5.9%	239.03	253.70	269.32
Total large household bill:		1 523.18	1 562.80	1 917.12	2 074.22	2 074.22	2 074.22	5.5%	2 188.38	2 327.21	2 474.48
% increase/-decrease			2.6%	22.7%	8.2%	-	-		5.5%	6.3%	6.3%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		155.41	165.83	174.95	161.93	161.93	161.93	(0.3%)	161.37	174.28	187.64
Electricity: Basic levy		69.00	69.00	69.00	69.00	69.00	69.00	-	69.00	69.00	69.00
Electricity: Consumption		327.50	385.00	389.50	437.50	437.50	437.50	6.0%	463.75	493.89	526.00
Water: Basic levy		84.80	97.52	100.95	107.02	107.02	107.02	6.0%	113.45	120.25	127.49
Water: Consumption		185.18	213.03	220.37	233.53	233.53	233.53	6.0%	247.54	262.39	278.14
Sanitation		45.54	45.54	47.15	50.00	50.00	50.00	8.2%	54.09	58.41	63.08
Refuse removal		43.86	47.15	49.49	50.95	50.95	50.95	5.7%	53.87	57.09	60.53
Other											
sub-total		911.29	1 023.07	1 051.41	1 109.93	1 109.93	1 109.93	4.8%	1 163.07	1 235.30	1 311.87
VAT on Services		105.82	120.01	122.70	132.72	132.72	132.72	5.7%	140.24	148.55	157.40
Total small household bill:		1 017.11	1 143.08	1 174.11	1 242.65	1 242.65	1 242.65	4.9%	1 303.31	1 383.85	1 469.27
% increase/-decrease			12.4%	2.7%	5.8%	-	-		4.9%	6.2%	6.2%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		89.28	95.27	100.50	94.18	94.18	94.18	(14.3%)	80.68	87.14	93.82
Electricity: Basic levy		69.00	69.00	69.00	69.00	69.00	69.00	(42.4%)	39.75	42.33	45.09
Electricity: Consumption		196.50	231.00	213.00	243.00	243.00	243.00	6.0%	257.58	274.32	292.15
Water: Basic levy		84.80	97.52	100.95	107.02	107.02	107.02	6.0%	113.45	120.25	127.49
Water: Consumption		126.78	145.88	150.92	159.88	159.88	159.88	6.0%	169.47	179.64	190.42
Sanitation		45.54	45.54	47.15	50.00	50.00	50.00	8.2%	54.09	58.41	63.08
Refuse removal		43.86	47.15	49.49	50.95	50.95	50.95	5.7%	53.87	57.09	60.53
Other											
sub-total		655.76	731.36	731.01	774.03	774.03	774.03	(0.7%)	768.90	819.17	872.58
VAT on Services		79.31	89.05	88.27	95.18	95.18	95.18	1.2%	96.36	102.49	109.03
Total small household bill:		735.07	820.41	819.28	869.21	869.21	869.21	(0.5%)	865.26	921.66	981.61
% increase/-decrease			11.6%	(0.1%)	6.1%	-	-		(0.5%)	6.5%	6.5%

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

WC048 Knysna - Supporting Table SA15 Investment particulars by type

Supporting Table 2013 Investment particulars by type										
Investment type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		39 477	46 536	47 726	39 762	51 503	51 503	59 381	67 225	80 108
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	39 477	46 536	47 726	39 762	51 503	51 503	59 381	67 225	80 108
Entities										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		39 477	46 536	47 726	39 762	51 503	51 503	59 381	67 225	80 108

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

WC048 Knysna - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID	Yrs/Months								Rand thousand	
Parent municipality										
Investec	15 yrs	Term deposit	No	Fixed		None	None	24 April 2017	18 363	incl in monetary value
Nedbank - Business	120 days	Term deposit	No	Fixed		None	None	09 July 2013	8 053	incl in monetary value
Nedbank Retail	Call	Call deposit	No	Variable	5.1 - 5.6	None	None	n/a	8 577	incl in monetary value
Old Mutual	Call	Call deposit	No	Variable	5.1 - 5.6	0.005	None	n/a	13 678	incl in monetary value
Standard Bank	Call	Call deposit	No	Variable	5.1 - 5.6	None	None	n/a	10 710	incl in monetary value
Municipality sub-total									59 381	-
Entities										
n/a										
Entities sub-total									-	-
TOTAL INVESTMENTS AND INTEREST									59 381	-

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order
3. If 'variable' is selected in column F, input interest rate range

WC048 Knysna - Supporting Table SA17 Borrowing

Borrowing - Categorised by type		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Parent municipality											
Long-Term Loans (annuity/reducing balance)			150 680	154 941	145 388	138 927	138 927	138 927	132 507	129 497	124 536
Long-Term Loans (non-annuity)			-	-	-	-	-	-	-	-	-
Local registered stock			3 033	3 033	3 033	711	711	711	711	711	711
Instalment Credit			-	-	-	-	-	-	-	-	-
Financial Leases			2 283	1 188	1 127	1 378	1 378	1 378	1 178	978	778
PPP liabilities			-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier			-	-	-	-	-	-	-	-	-
Marketable Bonds			-	-	-	-	-	-	-	-	-
Non-Marketable Bonds			-	-	-	-	-	-	-	-	-
Bankers Acceptances			-	-	-	-	-	-	-	-	-
Financial derivatives			-	-	-	-	-	-	-	-	-
Other Securities			-	-	-	-	-	-	-	-	-
Municipality sub-total		1	155 997	159 162	149 548	141 016	141 016	141 016	134 396	131 186	126 025
Entities											
Long-Term Loans (annuity/reducing balance)			-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)			-	-	-	-	-	-	-	-	-
Local registered stock			-	-	-	-	-	-	-	-	-
Instalment Credit			-	-	-	-	-	-	-	-	-
Financial Leases			-	-	-	-	-	-	-	-	-
PPP liabilities			-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier			-	-	-	-	-	-	-	-	-
Marketable Bonds			-	-	-	-	-	-	-	-	-
Non-Marketable Bonds			-	-	-	-	-	-	-	-	-
Bankers Acceptances			-	-	-	-	-	-	-	-	-
Financial derivatives			-	-	-	-	-	-	-	-	-
Other Securities			-	-	-	-	-	-	-	-	-
Entities sub-total		1	-	-	-	-	-	-	-	-	-
Total Borrowing		1	155 997	159 162	149 548	141 016	141 016	141 016	134 396	131 186	126 025

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		10 753	21 700	17 243	-	-	2 335	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	10 753	21 700	17 243	-	-	2 335	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	10 753	21 700	17 243	-	-	2 335	-	-	-

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

WC048 Knysna - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 medium term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		24 166	26 685	31 651	37 219	37 172	37 172	43 448	51 490	63 420
Local Government Equitable Share		19 283	22 279	26 687	30 859	30 859	30 859	35 982	44 920	56 304
DWA: Masibambane		178	-	-	-	-	-	-	-	-
Finance Management		992	992	1 250	1 250	1 250	1 250	1 300	1 450	1 500
Municipal Systems Improvement		548	818	790	800	800	800	890	934	967
CoGTA: Municipal Infrastructure Grant (MIG)		3 164	2 471	2 372	3 696	3 519	3 519	3 539	3 695	4 035
DME: Integrated National Electrification (INEP)		-	125	552	614	614	614	737	491	614
Extended Public Works Program		-	-	-	-	130	130	1 000	-	-
Provincial Government:		36 417	35 458	57 011	32 834	45 798	45 798	38 429	22 421	25 202
LG&H: Integrated Housing & Human Settlements		35 166	34 509	56 428	32 129	44 719	44 719	32 365	21 577	24 274
LG&H: Community Development Worker		33	26	46	81	105	105	-	-	-
LG&H: Housing Consumer Education		60	52	-	-	-	-	-	-	-
PW: Maintenance of Proclaimed Roads		-	-	-	32	32	32	221	-	-
CA: Library Conditional Operational		360	511	538	592	592	592	1 016	844	928
SD: Poverty Alleviation		503	282	-	-	-	-	-	-	-
Prov Grant - Ward Based Projects		50	40	-	-	-	-	-	-	-
Prov Grant - Local Government Project Preparation		62	-	-	-	-	-	-	-	-
LG&H: Performance Management		184	38	-	-	-	-	-	-	-
PT: LG Financial Management Support Grant		-	-	-	-	350	350	-	-	-
PW: Hazardous Locations		-	-	-	-	-	-	4 827	-	-
CA: Sportsfields		-	-	-	-	-	-	-	-	-
District Municipality:		-	90	-	-	-	-	-	-	-
Dist Grant - Knysna Municipality Bio Diversity		-	90	-	-	-	-	-	-	-
Other grant providers:		1 149	709	-	-	-	-	-	-	-
Other Grant - Govern Mbeki National Housing Award		251	-	-	-	-	-	-	-	-
Other Grant - LG Seta Learnerships		516	76	-	-	-	-	-	-	-
Other Grant - IDC: Development Agency		218	548	-	-	-	-	-	-	-
Other Grant - UYF: Youth Advisory Centre		165	85	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	61 732	62 943	88 663	70 053	82 970	82 970	81 877	73 911	88 622
Capital Transfers and Grants										
National Government:		62 804	33 163	25 429	25 964	26 011	26 011	24 969	23 476	25 347
CoGTA: Municipal Infrastructure Grant (MIG)		33 654	17 814	17 561	20 484	20 661	20 661	19 706	19 967	20 961
DME: Integrated National Electrification (INEP)		1 108	1 327	3 748	4 386	4 386	4 386	5 263	3 509	4 386
NT: Neighbourhood Development Partnership (NDPG)		-	1 399	4 120	94	94	94	-	-	-
Municipal Systems Improvement		27	-	-	-	-	-	-	-	-
Nat Grant - Municipal Disaster Management Grant (MDMG)		27 515	12 585	-	-	-	-	-	-	-
Nat Grant - Bulk Infrastructure Grant		500	-	-	-	-	-	-	-	-
Extended Public Works Program		-	-	-	1 000	870	870	-	-	-
Finance Management		-	38	-	-	-	-	-	-	-
Provincial Government:		1 824	3 929	3 924	10 000	12 281	12 281	17 916	16 560	10 500
LG&H: Integrated Housing & Human Settlements		1 818	3 087	3 092	10 000	12 281	12 281	14 000	9 333	10 500
CA: Library Conditional Operational		-	-	-	-	-	-	1 516	-	-
LG&H: Community Development Worker		-	15	32	-	-	-	-	-	-
PW: Public Transport Infrastructure		6	-	800	-	-	-	-	-	-
LG&H: Performance Management		-	4	-	-	-	-	-	-	-
Distribution of land		-	823	-	-	-	-	-	-	-
PW: Hazardous Locations		-	-	-	-	-	-	2 400	7 227	-
District Municipality:		-	200	-	-	-	-	-	-	-
Dist Grant - Karatara Water Meters		-	200	-	-	-	-	-	-	-
Other grant providers:		567	420	-	-	-	-	-	-	-
Other Grant - National Lottery (Sport & Recreation)		352	-	-	-	-	-	-	-	-
Other Grant - Govan Mbeki Housing Award		215	420	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	65 195	37 711	29 353	35 964	38 292	38 292	42 885	40 036	35 847
TOTAL RECEIPTS OF TRANSFERS & GRANTS		126 927	100 654	118 016	106 017	121 262	121 262	124 762	113 947	124 469

References

- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Total transfers and grants must reconcile to Budgeted Cash Flows
- Motor vehicle and other 'agency' services (Not Grant Receipts)

WC048 Knysna - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 medium term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		24 166	26 685	31 553	37 534	37 487	37 487	43 448	51 490	63 420
Local Government Equitable Share		19 283	22 279	26 687	30 859	30 859	30 859	35 982	44 920	56 304
DWA: Masibambane		178	-	-	315	315	315	-	-	-
Finance Management		992	992	1 219	1 250	1 250	1 250	1 300	1 450	1 500
Municipal Systems Improvement		548	818	722	800	800	800	890	934	967
CoGTA: Municipal Infrastructure Grant (MIG)		3 164	2 471	2 372	3 696	3 519	3 519	3 539	3 695	4 035
DWA: Municipal Disaster Management Grant (MDMG)		-	-	-	-	-	-	-	-	-
DME: Integrated National Electrification (INEP)		-	125	552	614	614	614	737	491	614
Extended Public Works Program		-	-	-	-	130	130	1 000	-	-
NT: Neighbourhood Development Partnership (NDPG)		-	-	-	-	-	-	-	-	-
Provincial Government:		36 417	35 458	57 629	32 834	45 858	45 858	38 429	22 421	25 202
LG&H: Integrated Housing & Human Settlements		35 166	34 509	56 842	32 129	44 719	44 719	32 365	21 577	24 274
LG&H: Community Development Worker		33	26	46	81	105	105	-	-	-
LG&H: Housing Consumer Education		60	52	19	-	-	-	-	-	-
PW: Maintenance of Proclaimed Roads		-	-	-	32	32	32	221	-	-
CA: Library Conditional Operational		360	511	527	592	592	592	1 016	844	928
SD: Poverty Alleviation		503	282	36	-	-	-	-	-	-
Prov Grant - Ward Based Projects		50	40	-	-	-	-	-	-	-
Prov Grant - Local Government Project Preparation		62	-	-	-	-	-	-	-	-
LG&H: Performance Management		184	38	20	-	-	-	-	-	-
PT: LG Financial Management Support Grant		-	-	-	-	350	350	-	-	-
PW: Hazardous Locations		-	-	-	-	-	-	4 827	-	-
CA: Sportsfields		-	-	140	-	60	60	-	-	-
District Municipality:		-	90	-	-	-	-	-	-	-
Dist Grant - Knysna Municipality Bio Diversity		-	90	-	-	-	-	-	-	-
Other grant providers:		1 149	709	49	-	-	-	-	-	-
Other Grant - Govern Mbeki National Housing Award		251	-	-	-	-	-	-	-	-
Other Grant - LG Seta Learnerships		516	76	-	-	-	-	-	-	-
Other Grant - IDC: Development Agency		218	548	-	-	-	-	-	-	-
Other Grant - UYF: Youth Advisory Centre		165	85	-	-	-	-	-	-	-
Other Grant - Danish Football Federation		-	-	49	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		61 732	62 943	89 231	70 368	83 345	83 345	81 877	73 911	88 622
Capital expenditure of Transfers and Grants										
National Government:		62 804	33 163	27 112	25 870	25 917	25 917	24 969	23 476	25 347
CoGTA: Municipal Infrastructure Grant (MIG)		33 654	17 814	15 405	20 484	20 661	20 661	19 706	19 967	20 961
DME: Integrated National Electrification (INEP)		1 108	1 327	3 943	4 386	4 386	4 386	5 263	3 509	4 386
NT: Neighbourhood Development Partnership (NDPG)		-	1 399	7 764	-	-	-	-	-	-
Municipal Systems Improvement		27	-	-	-	-	-	-	-	-
Nat Grant - Municipal Disaster Management Grant (MDMG)		27 515	12 585	-	-	-	-	-	-	-
Nat Grant - Bulk Infrastructure Grant		500	-	-	-	-	-	-	-	-
Extended Public Works Program		-	-	-	1 000	870	870	-	-	-
Finance Management		-	38	-	-	-	-	-	-	-
Provincial Government:		1 824	3 929	3 328	10 458	13 335	13 335	17 916	16 560	10 500
LG&H: Integrated Housing & Human Settlements		1 818	3 087	3 092	10 000	12 281	12 281	14 000	9 333	10 500
CA: Library Conditional Operational		-	-	-	-	-	-	1 516	-	-
LG&H: Community Development Worker		-	15	32	-	-	-	-	-	-
PW: Public Transport Infrastructure		6	-	204	458	1 054	1 054	-	-	-
LG&H: Performance Management		-	4	-	-	-	-	-	-	-
Distribution of land		-	823	-	-	-	-	-	-	-
PW: Hazardous Locations		-	-	-	-	-	-	2 400	7 227	-
District Municipality:		-	200	-	-	-	-	-	-	-
Dist Grant - Karatara Water Meters		-	200	-	-	-	-	-	-	-
Other grant providers:		567	420	239	-	226	226	-	-	-
Other Grant - National Lottery(Sport & Recreation)		352	-	-	-	-	-	-	-	-
Other Grant - French Football Federation		-	-	239	-	226	226	-	-	-
Other Grant - Govan Mbeki Housing Award		215	420	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		65 195	37 711	30 679	36 328	39 478	39 478	42 885	40 036	35 847
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		126 927	100 654	119 910	106 696	122 823	122 823	124 762	113 947	124 469

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

WC048 Knysna - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Operating transfers and grants:		1,3									
National Government:											
Balance unspent at beginning of the year			–	–	216	315	315	315	–	–	–
Current year receipts			24 166	26 685	31 651	37 219	37 172	37 172	43 448	51 490	63 420
Conditions met - transferred to revenue			24 166	26 685	31 553	37 534	37 487	37 487	43 448	51 490	63 420
Conditions still to be met - transferred to liabilities					315	–	–	–	–	–	–
Provincial Government:											
Balance unspent at beginning of the year			–	–	(50)	–	60	60	–	–	–
Current year receipts			36 417	35 458	57 011	32 834	45 798	45 798	38 429	22 421	25 202
Conditions met - transferred to revenue			36 417	35 458	57 629	32 834	45 858	45 858	38 429	22 421	25 202
Conditions still to be met - transferred to liabilities			–	–	(668)	–	–	–	–	–	–
District Municipality:											
Balance unspent at beginning of the year			–	–	150	–	–	–	–	–	–
Current year receipts			–	90	–	–	–	–	–	–	–
Conditions met - transferred to revenue			–	90	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities			–	–	150	–	–	–	–	–	–
Other grant providers:											
Balance unspent at beginning of the year			–	–	264	–	–	–	–	–	–
Current year receipts			1 149	709	–	–	–	–	–	–	–
Conditions met - transferred to revenue			1 149	709	49	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities			–	–	215	–	–	–	–	–	–
Total operating transfers and grants revenue			61 732	62 943	89 231	70 368	83 345	83 345	81 877	73 911	88 622
Total operating transfers and grants - CTBM		2	–	–	12	–	–	–	–	–	–
Capital transfers and grants:		1,3									
National Government:											
Balance unspent at beginning of the year			–	–	658	–	(94)	(94)	–	–	–
Current year receipts			62 804	33 163	25 429	25 964	26 011	26 011	24 969	23 476	25 347
Conditions met - transferred to revenue			62 804	33 163	27 112	25 964	25 917	25 917	24 969	23 476	25 347
Conditions still to be met - transferred to liabilities			–	–	(1 026)	–	–	–	–	–	–
Provincial Government:											
Balance unspent at beginning of the year			–	–	458	458	1 054	1 054	–	–	–
Current year receipts			1 824	3 929	3 924	10 000	12 281	12 281	17 916	16 560	10 500
Conditions met - transferred to revenue			1 824	3 929	3 328	10 458	13 335	13 335	17 916	16 560	10 500
Conditions still to be met - transferred to liabilities			–	–	1 055	–	–	–	–	–	–
District Municipality:											
Balance unspent at beginning of the year			–	–	–	–	–	–	–	–	–
Current year receipts			–	200	–	–	–	–	–	–	–
Conditions met - transferred to revenue			–	200	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities			–	–	–	–	–	–	–	–	–
Other grant providers:											
Balance unspent at beginning of the year			–	–	465	–	226	226	–	–	–
Current year receipts			567	420	–	–	–	–	–	–	–
Conditions met - transferred to revenue			567	420	239	–	226	226	–	–	–
Conditions still to be met - transferred to liabilities			–	–	226	–	–	–	–	–	–
Total capital transfers and grants revenue			65 195	37 711	30 679	36 422	39 478	39 478	42 885	40 036	35 847
Total capital transfers and grants - CTBM		2	–	–	255	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE			126 927	100 654	119 910	106 790	122 823	122 823	124 762	113 947	124 469
TOTAL TRANSFERS AND GRANTS - CTBM			–	–	267	–	–	–	–	–	–

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

WC048 Knysna - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
Cash Transfers to other municipalities											
None	1	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
None	2	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
None	3	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Leisure Isle Residents Association	4	-	-	-	32	32	32	32	34	36	38
Animal Welfare		200	214	214	350	350	350	350	400	450	473
Grants-in-aid and Donations		622	721	628	747	772	772	772	719	739	776
Knysna Tourism		4 000	4 240	4 495	4 000	4 000	4 000	4 000	4 000	4 000	4 000
Local Economic Development		-	-	-	-	-	-	-	-	-	-
HIV/AIDS		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		4 822	5 175	5 337	5 129	5 154	5 154	5 154	5 153	5 225	5 287
Cash Transfers to Groups of Individuals											
Bursary Scheme	5	220	195	179	232	232	232	232	239	246	258
Grants-in-aid and Donations		310	473	268	100	121	121	121	200	120	126
Total Cash Transfers To Groups Of Individuals:		530	668	447	332	353	353	353	439	366	384
TOTAL CASH TRANSFERS AND GRANTS	6	5 352	5 843	5 784	5 461	5 507	5 507	5 507	5 592	5 591	5 671
Non-Cash Transfers to other municipalities											
None	1	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
Knysna Economic Development Agency	2	5	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems'		5	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
None	3	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
None	4	-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
Social Relief of Distress	5	-	-	-	-	-	-	-	50	53	56
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	50	53	56
TOTAL NON-CASH TRANSFERS AND GRANTS		5	-	-	-	-	-	-	50	53	56
TOTAL TRANSFERS AND GRANTS	6	5 357	5 843	5 784	5 461	5 507	5 507	5 507	5 642	5 644	5 727

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

WC048 Knysna - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		2 737	2 933	3 730	3 961	3 961	3 961	4 175	4 437	4 707
Pension and UIF Contributions		164	171	200	187	187	187	244	260	275
Medical Aid Contributions		56	63	85	75	75	75	78	83	88
Motor Vehicle Allowance		1 022	1 093	1 339	1 450	1 450	1 450	1 557	1 655	1 756
Cellphone Allowance		203	218	266	281	281	281	294	313	332
Housing Allowances		120	110	-	124	124	(0)	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		4 302	4 588	5 619	6 078	6 078	5 954	6 348	6 747	7 158
% increase	4		6.6%	22.5%	8.2%	-	(2.0%)	6.6%	6.3%	6.1%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4 580	4 677	4 621	5 322	5 062	5 062	5 678	6 036	6 404
Pension and UIF Contributions		693	674	654	780	780	780	588	735	778
Medical Aid Contributions		50	53	65	63	63	63	76	81	86
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		485	164	335	762	762	762	898	821	871
Motor Vehicle Allowance		466	445	506	558	558	558	477	507	538
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	144	116	308	194	194	194	167	198	210
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 418	6 129	6 488	7 678	7 418	7 418	7 884	8 378	8 888
% increase	4		(4.5%)	5.9%	18.3%	(3.4%)	-	6.3%	6.3%	6.1%
Other Municipal Staff										
Basic Salaries and Wages		60 782	70 968	79 348	90 836	93 091	93 091	99 530	107 300	113 846
Pension and UIF Contributions		11 853	12 141	13 026	15 444	15 440	15 440	16 815	18 039	19 142
Medical Aid Contributions		8 768	7 032	7 501	9 830	9 830	9 830	10 594	11 458	12 157
Overtime		6 030	7 317	8 881	7 136	6 935	6 935	6 345	6 717	7 098
Performance Bonus		4 451	5 319	5 739	6 606	6 606	6 606	6 913	7 909	8 391
Motor Vehicle Allowance	3	2 390	2 732	2 751	3 004	3 004	3 004	3 407	3 627	3 867
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	1 302	1 351	1 393	1 959	1 959	1 959	1 769	1 940	2 059
Other benefits and allowances	3	3 833	3 482	4 247	3 944	3 963	4 087	5 051	5 389	5 713
Payments in lieu of leave		1 008	1 263	1 337	1 331	1 331	1 331	1 518	1 615	1 716
Long service awards		793	1 129	1 436	1 291	1 291	1 291	1 480	1 524	1 570
Post-retirement benefit obligations	6	6 824	6 153	7 265	7 032	7 032	7 032	7 483	7 707	7 938
Sub Total - Other Municipal Staff		108 035	118 886	132 926	148 412	150 482	150 606	160 905	173 225	183 497
% increase	4		10.0%	11.8%	11.7%	1.4%	0.1%	6.8%	7.7%	5.9%
Total Parent Municipality		118 755	129 603	145 034	162 168	163 977	163 977	175 138	188 350	199 543
Board Members of Entities			9.1%	11.9%	11.8%	1.1%	-	6.8%	7.5%	5.9%
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		118 755	129 603	145 034	162 168	163 977	163 977	175 138	188 350	199 543
% increase	4		9.1%	11.9%	11.8%	1.1%	-	6.8%	7.5%	5.9%
TOTAL MANAGERS AND STAFF	5,7	114 453	125 015	139 414	156 091	157 900	158 024	168 789	181 603	192 385

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

WC048 Knysna - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	1	411 910	–	163 210			575 120
Chief Whip		–	–	–	–			–
Executive Mayor		1	514 890	–	198 800			713 690
Deputy Executive Mayor		1	411 910	–	163 210			575 120
Executive Committee		3	1 022 740	131 810	462 920			1 617 470
Total for all other councillors		13	1 813 550	190 270	863 200			2 867 020
Total Councillors	8	19	4 175 000	322 080	1 851 340			6 348 420
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	996 810	167 080	78 000	171 350		1 413 240
Chief Finance Officer		1	1 142 500	35 020	54 000	169 890		1 401 410
Director: Corporate Services		1	655 650	242 240	18 000	125 700		1 041 590
Director: Planning & Development		1	968 480	1 780	60 000	141 720		1 171 980
Director: Technical Services (vacant at time of draft)		1	778 050	1 780	138 000	125 980		1 043 810
Director: Community Services (vacant at time of draft)		1	678 180	123 700	114 000	125 520		1 041 400
Senior Manager: Electrotechnical Services		1	458 410	138 950	134 840	38 200		770 400
List of each official with packages >= senior manager								
n/a			–	–	–	–		–
Total Senior Managers of the Municipality	8,10	7	5 678 080	710 550	596 840	898 360		7 883 830
A Heading for Each Entity	6,7							
List each member of board by designation								
n/a			–	–	–	–		–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	26	9 853 080	1 032 630	2 448 180	898 360		14 232 250

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

WC048 Knysna - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2011/12			Current Year 2012/13			Budget Year 2013/14		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			19	-	19	19	-	19	19	-	19
Board Members of municipal entities		4	-	-	-	-	-	-	-	-	-
Municipal employees											
Municipal Manager and Senior Managers		5									
Other Managers		3	7	7	-	7	1	4	7	1	6
Professionals		7	32	28	4	30	26	2	27	27	-
Finance			56	56	-	56	56	-	59	59	-
Spatial/town planning			10	10	-	10	10	-	12	12	-
Information Technology			9	9	-	9	9	-	11	11	-
Roads			2	2	-	2	2	-	2	2	-
Electricity			2	2	-	2	2	-	2	2	-
Water			3	3	-	3	3	-	3	3	-
Sanitation			4	4	-	4	4	-	3	3	-
Refuse			-	-	-	-	-	-	2	2	-
Other			2	2	-	2	2	-	-	-	-
Technicians			24	24	-	24	24	-	24	24	-
Finance			30	30	-	33	30	3	36	36	-
Spatial/town planning			10	10	-	10	10	-	11	11	-
Information Technology			6	6	-	6	6	-	5	5	-
Roads			3	3	-	6	3	3	6	6	-
Electricity			-	-	-	-	-	-	2	2	-
Water			-	-	-	-	-	-	2	2	-
Sanitation			1	1	-	1	1	-	2	2	-
Refuse			-	-	-	-	-	-	2	2	-
Other			1	1	-	1	1	-	1	1	-
Clerks (Clerical and administrative)			9	9	-	9	9	-	5	5	-
Service and sales workers			159	138	21	160	138	22	157	157	-
Skilled agricultural and fishery workers			54	34	20	59	34	25	56	56	-
Craft and related trades			-	-	-	-	-	-	-	-	-
Plant and Machine Operators			81	80	1	81	80	1	81	81	-
Elementary Occupations			41	41	-	41	41	-	42	42	-
TOTAL PERSONNEL NUMBERS		9	868	703	165	811	695	112	807	757	50
% increase						(6.6%)	(1.1%)	(32.1%)	(0.5%)	8.9%	(55.4%)
Total municipal employees headcount		6, 10	849	703	146	792	695	93	788	757	31
Finance personnel headcount		8, 10	90	88	2	89	88	1	90	89	1
Human Resources personnel headcount		8, 10	8	7	1	8	7	1	8	7	1

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions
9. Correct as at 30 June
10. Must account for all budgeted positions, as per the municipal organogram

WC048 Knysna - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure

Description		Ref	Budget Year 2013/14											Medium Term Revenue and Expenditure Framework			
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source																	
Property rates			152 775	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	152 574	161 841	171 813
Property rates - penalties & collection charges			217	217	217	217	217	217	217	217	217	217	217	218	2 608	2 726	2 862
Service charges - electricity revenue			18 912	14 665	14 595	14 437	14 416	15 599	15 161	13 781	14 848	14 593	13 956	17 449	182 411	195 069	208 610
Service charges - water revenue			13 856	3 143	2 724	2 193	2 654	2 720	3 997	3 036	3 011	3 208	2 312	2 635	45 492	47 732	50 082
Service charges - sanitation revenue			10 008	56	56	55	56	54	57	56	57	55	55	55	10 619	11 378	12 193
Service charges - refuse revenue			14 231	5	6	4	5	4	4	5	2	5	6	6	14 281	14 975	15 703
Service charges - other			312	270	311	266	276	281	270	276	297	281	281	271	3 393	3 563	3 793
Rental of facilities and equipment			332	259	321	327	329	326	431	364	357	359	363	978	4 745	5 027	5 255
Interest earned - external investments			105	105	809	105	105	1 161	809	809	809	809	809	1 870	8 309	9 934	11 436
Interest earned - outstanding debtors			300	304	291	316	301	296	257	264	248	256	152	207	3 192	3 281	3 374
Dividends received			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines			1 017	1 011	989	1 016	1 013	1 005	1 011	1 020	1 066	1 006	90	1 125	11 369	11 912	13 458
Licences and permits			136	131	136	155	140	108	190	180	192	172	190	171	1 902	1 993	2 090
Agency services			148	148	138	162	141	134	143	139	123	133	145	146	1 700	1 709	1 718
Transfers recognised - operational			17 806	2 758	2 834	2 613	3 374	13 443	2 265	4 485	14 129	3 800	7 238	7 133	81 877	73 911	88 622
Other revenue			854	284	296	179	24	202	190	204	144	145	111	817	3 449	3 475	3 481
Gains on disposal of PPE			2	2	2	2	2	2	2	2	2	2	2	178	200	250	300
Total Revenue (excluding capital transfers and contribution)			231 011	23 342	23 707	22 029	23 036	35 534	24 985	24 822	35 486	25 021	25 909	33 242	528 123	548 775	594 789
Expenditure By Type																	
Employee related costs			11 916	13 247	21 156	12 450	19 209	12 965	12 885	12 893	12 672	13 208	13 254	12 932	168 789	181 603	192 385
Remuneration of councillors			500	500	500	500	500	500	533	619	545	545	545	562	6 348	6 747	7 158
Debt impairment			2 370	2 370	2 370	2 370	2 370	2 370	2 370	2 370	2 370	2 370	2 370	2 382	28 454	24 492	22 354
Depreciation & asset impairment			1 973	1 972	1 972	1 972	1 971	1 971	1 971	1 971	1 970	1 970	1 970	1 971	23 655	22 670	22 413
Finance charges			-	-	3 612	-	-	4 718	-	-	3 612	-	-	5 112	17 055	18 171	21 286
Bulk purchases			98	19 622	18 479	8 331	8 636	8 255	10 160	8 890	8 890	8 890	8 890	17 860	127 000	137 160	148 132
Other materials			664	883	1 468	1 044	2 208	704	3 172	1 140	895	1 579	827	1 361	15 946	16 890	17 883
Contracted services			812	1 270	1 774	1 864	1 390	2 515	1 706	1 939	1 567	1 489	1 242	2 883	20 452	21 707	23 015
Transfers and grants			458	944	519	435	402	385	445	384	413	409	469	380	5 642	5 644	5 727
Other expenditure			8 297	8 439	8 066	7 741	7 594	6 298	7 992	8 119	14 942	13 341	11 843	16 477	119 149	107 560	114 989
Loss on disposal of PPE			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure			27 087	49 247	59 915	36 706	44 281	40 683	41 235	38 326	47 878	43 801	41 410	61 921	532 490	542 644	575 342
Surplus/(Deficit)			203 924	(25 905)	(36 208)	(14 677)	(21 245)	(5 149)	(16 250)	(13 504)	(12 391)	(18 780)	(15 502)	(28 679)	(4 367)	6 131	19 447
Transfers recognised - capital			127	127	547	547	717	1 621	3 168	6 310	6 137	5 796	3 173	14 617	42 885	40 036	35 847
Contributions recognised - capital			310	310	310	310	310	310	310	310	310	310	310	310	3 717	-	-
Contributed assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			204 360	(25 468)	(35 352)	(13 821)	(20 218)	(3 219)	(12 772)	(6 885)	(5 945)	(12 675)	(12 019)	(13 752)	42 235	46 167	55 294
Taxation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1		204 360	(25 468)	(35 352)	(13 821)	(20 218)	(3 219)	(12 772)	(6 885)	(5 945)	(12 675)	(12 019)	(13 752)	42 235	46 167	55 294

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC048 Knysna - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)

Description		Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand	July		August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
Revenue by Vote																	
Vote 1 - Executive & Council			2 764	34	2	70	699	1 337	70	767	1 004	2	2	186	6 938	8 653	10 798
Vote 2 - Corporate Services			630	132	132	158	158	158	263	188	188	188	804	3 190	3 316	3 450	
Vote 3 - Financial Services			153 573	620	1 338	421	422	1 547	1 122	1 126	1 238	1 113	1 298	3 150	166 969	178 182	189 885
Vote 4 - Strategic Services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - Planning & Development			2 069	2 082	2 488	2 492	2 488	2 822	4 139	6 034	7 254	6 034	7 928	3 879	49 708	33 353	37 374
Vote 6 - Community Services			19 270	1 818	1 868	1 922	2 030	5 109	2 461	2 813	5 606	3 103	995	2 258	49 254	50 635	53 907
Vote 7 - Electrical Services			23 252	14 915	14 833	14 652	14 635	18 779	15 376	15 774	18 155	15 335	14 694	20 012	200 412	214 853	231 761
Vote 8 - Technical Services			29 889	4 177	3 902	3 169	3 630	7 712	5 031	4 739	8 488	5 352	4 286	17 879	98 254	99 819	103 461
Total Revenue by Vote			231 448	23 779	24 563	22 885	24 063	37 464	28 462	31 441	41 933	31 127	29 392	48 169	574 725	588 811	630 636
Expenditure by Vote to be appropriated																	
Vote 1 - Executive & Council			3 364	2 823	11 219	1 944	2 065	1 933	1 854	1 914	1 909	2 050	1 961	3 345	36 382	37 832	39 479
Vote 2 - Corporate Services			1 964	1 945	1 951	2 122	2 831	1 091	2 075	2 225	1 878	2 265	1 910	2 510	24 768	25 825	27 118
Vote 3 - Financial Services			3 476	4 196	3 627	4 113	4 799	4 138	3 564	3 803	4 165	5 112	4 482	4 914	50 391	52 928	56 607
Vote 4 - Strategic Services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development			3 585	3 654	3 695	3 691	4 145	3 862	3 329	3 305	6 024	6 307	6 078	6 680	54 355	44 631	48 275
Vote 6 - Community Services			5 527	6 566	6 382	6 232	8 480	6 821	7 213	6 493	6 144	6 697	6 508	8 240	81 302	86 758	92 177
Vote 7 - Electrical Services			3 391	23 368	24 074	12 202	12 614	14 730	14 561	12 873	14 992	13 814	13 587	25 574	185 779	195 044	207 053
Vote 8 - Technical Services			5 782	6 693	8 967	6 402	9 346	8 108	8 639	7 712	12 766	7 556	6 885	10 657	99 513	99 627	104 632
Total Expenditure by Vote			27 087	49 247	59 915	36 706	44 281	40 683	41 235	38 326	47 878	43 801	41 410	61 921	532 490	542 644	575 342
Surplus/(Deficit) before assoc.			204 360	(25 468)	(35 352)	(13 821)	(20 218)	(3 219)	(12 772)	(6 885)	(5 945)	(12 675)	(12 019)	(13 752)	42 235	46 167	55 294
Taxation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		1	204 360	(25 468)	(35 352)	(13 821)	(20 218)	(3 219)	(12 772)	(6 885)	(5 945)	(12 675)	(12 019)	(13 752)	42 235	46 167	55 294

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC048 Knysna - Supporting Table SA27 Consolidated budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand																
Revenue - Standard																
Governance and administration		157 023	787	1 580	709	1 333	3 045	1 615	2 082	2 566	1 384	1 543	4 217	177 884	191 051	205 234
Executive and council		2 764	34	2	70	699	1 337	70	767	1 004	2	2	186	6 938	8 653	10 798
Budget and treasury office		153 573	620	1 337	421	421	1 547	1 121	1 126	1 238	1 113	1 298	3 126	166 942	178 155	189 858
Corporate services		685	133	241	218	213	160	423	189	325	268	243	905	4 004	4 243	4 578
Community and public safety		3 206	3 206	3 665	3 655	3 815	4 870	5 833	8 100	10 042	8 411	8 170	5 841	68 814	53 320	56 405
Community and social services		298	278	352	325	497	1 205	846	1 190	1 896	1 540	326	561	9 313	7 287	6 317
Sport and recreation		83	83	83	83	83	83	83	83	83	83	91	91	1 011	1 056	1 104
Public safety		1 026	1 032	1 010	1 028	1 015	1 029	1 034	1 062	1 077	1 022	93	1 580	12 008	13 949	14 092
Housing		1 800	1 814	2 220	2 220	2 220	2 553	3 870	5 765	6 986	5 765	7 660	3 609	46 483	31 028	34 892
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1 265	1 259	1 254	1 301	1 262	1 424	1 314	1 299	1 296	1 285	1 316	6 969	21 244	15 267	8 040
Planning and development		269	268	268	272	269	268	269	269	268	269	268	270	3 226	2 325	2 481
Road transport		996	991	986	1 029	993	1 156	1 045	1 031	1 028	1 017	1 048	6 699	18 018	12 942	5 559
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		69 953	18 526	18 064	17 220	17 653	28 125	19 701	19 960	28 029	20 047	18 363	31 141	306 783	329 173	360 957
Electricity		23 247	14 910	14 828	14 646	14 630	18 774	15 371	15 769	18 150	15 330	14 689	19 568	199 912	212 953	231 261
Water		16 682	3 415	3 020	2 351	2 822	4 929	4 119	3 975	6 013	4 521	3 470	11 367	66 685	67 117	72 138
Waste water management		12 495	103	115	102	95	1 921	97	107	1 683	93	104	108	17 024	23 273	29 238
Waste management		17 530	98	101	120	106	2 501	113	109	2 184	103	100	98	23 162	25 831	28 320
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Standard		231 448	23 779	24 563	22 885	24 063	37 464	28 462	31 441	41 933	31 127	29 392	48 169	574 725	588 811	630 636
Expenditure - Standard																
Governance and administration		10 733	11 138	18 884	10 258	12 451	9 246	9 574	10 081	10 807	11 945	10 929	15 512	141 558	147 251	156 229
Executive and council		3 364	2 823	11 219	1 944	2 065	1 933	1 854	1 914	1 909	2 050	1 961	3 345	36 382	37 832	39 479
Budget and treasury office		2 794	3 430	2 869	3 338	3 947	3 423	2 753	3 142	3 453	3 851	3 756	3 688	40 444	42 186	43 655
Corporate services		4 576	4 885	4 796	4 975	6 439	3 890	4 967	5 024	5 445	6 044	5 212	8 478	64 733	67 233	73 094
Community and public safety		6 218	6 666	6 460	6 424	8 033	7 106	6 753	5 973	8 711	9 239	8 965	10 480	91 027	86 455	92 808
Community and social services		802	935	915	878	1 264	927	1 145	1 017	918	998	1 033	1 078	11 909	13 194	13 990
Sport and recreation		956	1 004	885	1 068	1 460	1 042	881	799	900	958	908	1 964	12 824	13 670	14 467
Public safety		1 777	1 967	1 894	1 800	2 295	2 315	2 256	1 809	1 845	2 013	1 990	2 095	24 055	25 675	27 366
Housing		2 388	2 443	2 490	2 400	2 534	2 463	2 075	2 028	4 758	4 973	4 704	5 075	38 330	29 765	32 582
Health		295	318	277	278	481	359	397	319	290	297	329	268	3 908	4 152	4 402
Economic and environmental services		2 645	2 851	2 998	2 823	3 777	3 347	3 019	3 546	6 174	3 765	3 418	4 342	42 705	38 522	40 142
Planning and development		767	766	762	844	1 077	876	776	805	886	882	913	894	10 248	10 074	10 677
Road transport		1 779	1 983	2 130	1 870	2 532	2 358	2 109	2 604	5 241	2 767	2 388	3 314	31 076	26 982	27 912
Environmental protection		99	102	106	109	167	114	134	136	47	116	117	134	1 381	1 466	1 554
Trading services		7 491	28 592	31 574	17 201	20 020	20 984	21 888	18 728	22 186	18 852	18 098	31 587	257 200	270 415	286 164
Electricity		3 025	22 982	23 707	11 789	12 158	14 392	14 183	12 442	14 248	12 981	12 587	24 321	178 816	187 676	199 251
Water		2 207	2 418	3 805	2 616	4 150	3 133	4 333	3 217	4 260	2 937	2 646	3 483	39 204	41 144	42 959
Waste water management		1 085	1 552	2 326	1 211	1 614	1 951	1 656	1 184	2 125	1 149	1 260	1 550	18 663	20 087	21 532
Waste management		1 173	1 640	1 735	1 584	2 099	1 508	1 716	1 885	1 553	1 784	1 605	2 234	20 516	21 508	22 421
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard		27 087	49 247	59 915	36 706	44 281	40 683	41 235	38 326	47 878	43 801	41 410	61 921	532 490	542 644	575 342
Surplus/(Deficit) before assoc.		204 360	(25 468)	(35 352)	(13 821)	(20 218)	(3 219)	(12 772)	(6 885)	(5 945)	(12 675)	(12 019)	(13 752)	42 235	46 167	55 294
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	204 360	(25 468)	(35 352)	(13 821)	(20 218)	(3 219)	(12 772)	(6 885)	(5 945)	(12 675)	(12 019)	(13 752)	42 235	46 167	55 294

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC048 Knysna - Supporting Table SA28 Consolidated budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive & Council		-	-	-	433	433	433	433	-	-	-	-	-	1 730	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	263	263	263	263	-	-	-	-	-	225	225	1 502	-	-
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		-	-	265	2 043	1 461	1 187	1 939	561	1 700	1 708	1 708	1 428	14 000	9 333	10 500
Vote 6 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Electrical Services		-	-	150	150	150	150	150	150	150	150	150	150	1 500	500	500
Vote 8 - Technical Services		-	734	-	-	734	-	2 694	901	1 339	2 207	1 628	2 838	13 073	15 166	11 671
Capital multi-year expenditure sub-total	2	-	997	678	2 888	3 040	1 770	5 216	1 612	3 188	4 065	3 711	4 641	31 805	24 999	22 671
Single-year expenditure to be appropriated																
Vote 1 - Executive & Council		-	-	-	-	16	-	-	16	500	500	516	500	2 048	2 045	52
Vote 2 - Corporate Services		-	-	-	-	-	27	-	-	27	-	27	-	80	28	31
Vote 3 - Financial Services		-	-	-	-	22	190	-	212	-	-	213	5	642	660	713
Vote 4 - Strategic Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning & Development		28	44	24	28	84	12	-	17	62	62	79	4 179	4 617	60	64
Vote 6 - Community Services		234	234	234	275	1 735	325	2 003	1 203	1 461	1 260	2 177	2 137	13 277	9 569	4 505
Vote 7 - Electrical Services		680	290	900	1 084	1 738	150	518	1 344	44	176	1 100	6 433	14 456	9 671	9 752
Vote 8 - Technical Services		332	332	332	507	1 350	419	518	542	473	419	892	2 918	9 034	14 252	11 427
Capital single-year expenditure sub-total	2	1 273	900	1 489	1 894	4 945	1 124	3 039	3 334	2 566	2 417	5 003	16 171	44 154	36 285	26 544
Total Capital Expenditure	2	1 273	1 896	2 167	4 782	7 985	2 894	8 255	4 946	5 754	6 481	8 714	20 812	75 959	61 284	49 215

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC048 Knysna - Supporting Table SA29 Consolidated budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital Expenditure - Standard	1															
Governance and administration		37	300	300	732	981	686	469	366	672	537	1 228	767	7 072	3 433	1 551
Executive and council		–	–	–	433	448	433	433	16	500	500	516	500	3 778	2 045	52
Budget and treasury office		–	263	263	263	285	–	–	22	–	–	247	225	1 569	70	76
Corporate services		37	37	37	37	247	253	37	327	172	37	464	42	1 725	1 318	1 423
Community and public safety		261	278	522	2 346	3 104	1 475	3 892	1 714	3 063	3 030	3 837	3 626	27 149	17 257	14 361
Community and social services		213	213	213	213	213	213	1 090	1 090	1 239	1 239	2 047	2 116	10 099	4 197	3 422
Sport and recreation		21	21	21	62	62	62	62	62	63	21	21	21	500	3 027	439
Public safety		–	–	–	–	1 300	–	800	–	–	–	–	–	2 100	700	–
Housing		28	44	289	2 071	1 529	1 199	1 939	561	1 761	1 770	1 770	1 490	14 450	9 333	10 500
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		178	178	178	353	1 112	266	178	178	178	178	478	7 174	10 629	10 491	1 246
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		178	178	178	353	1 112	266	178	178	178	178	478	3 057	6 512	10 491	1 246
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	4 117	4 117	–	–
Trading services		797	1 141	1 167	1 351	2 788	467	3 716	2 688	1 841	2 737	3 170	9 246	31 109	30 103	32 057
Electricity		680	290	1 050	1 234	1 888	300	668	1 494	194	326	1 250	6 583	15 956	10 171	10 252
Water		117	851	117	117	851	117	2 998	1 044	1 597	2 412	1 920	1 463	13 603	14 032	14 249
Waste water management		–	–	–	–	50	50	50	150	50	–	–	1 200	1 550	4 620	7 556
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	1 280	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Standard	2	1 273	1 896	2 167	4 782	7 985	2 894	8 255	4 946	5 754	6 481	8 714	20 812	75 959	61 284	49 215

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC048 Knysna - Supporting Table SA30 Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Receipts By Source													1		
Property rates	7 789	7 789	57 121	7 789	7 789	7 789	7 789	7 789	7 789	7 789	7 789	7 789	142 801	152 420	161 510
Property rates - penalties & collection charges	203	203	203	203	203	203	203	203	203	203	203	204	2 441	2 567	2 690
Service charges - electricity revenue	17 700	13 726	13 660	13 512	13 492	14 600	14 190	12 899	13 897	13 658	13 062	16 331	170 728	183 715	196 101
Service charges - water revenue	12 969	2 942	2 550	2 053	2 484	2 546	3 741	2 842	2 819	3 003	2 164	2 466	42 578	44 953	47 079
Service charges - sanitation revenue	828	828	828	828	828	828	828	828	828	828	828	828	9 939	10 715	11 462
Service charges - refuse revenue	1 114	1 114	1 114	1 114	1 114	1 114	1 114	1 114	1 114	1 114	1 114	1 114	13 367	14 103	14 761
Service charges - other	292	253	291	249	258	263	252	259	278	263	263	254	3 176	3 356	3 565
Rental of facilities and equipment	310	242	301	306	308	305	403	341	334	336	339	916	4 441	4 734	4 940
Interest earned - external investments	99	99	757	99	99	1 087	757	757	757	757	757	1 751	7 777	9 356	10 750
Interest earned - outstanding debtors	281	285	272	295	281	277	240	247	232	239	142	194	2 988	3 090	3 172
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 017	1 011	989	1 016	1 013	1 005	1 011	1 020	1 066	1 006	90	1 125	11 369	11 912	13 458
Licences and permits	136	131	136	155	140	108	190	180	192	172	190	171	1 902	1 993	2 090
Agency services	148	148	138	162	141	134	143	139	123	133	145	146	1 700	1 709	1 718
Transfer receipts - operational	17 806	2 758	2 834	2 613	3 374	13 443	2 265	4 485	14 129	3 800	7 238	7 133	81 877	73 911	88 622
Other revenue	854	284	296	179	24	202	190	204	144	145	111	817	3 449	3 475	3 481
Cash Receipts by Source	61 547	31 814	81 491	30 573	31 551	43 904	33 317	33 308	43 907	33 445	34 437	41 240	500 533	522 009	565 400
Other Cash Flows by Source															
Transfer receipts - capital	12 866	12 866	12 866	477	477	477	477	477	477	477	477	477	42 885	40 036	35 847
Contributions recognised - capital & Contributed assets	-	3 717	-	-	-	-	-	-	-	-	-	-	3 717	-	-
Proceeds on disposal of PPE	2	2	2	2	2	2	2	2	2	2	2	178	200	250	300
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	5 972	-	-	-	-	-	5 972	11 944	8 580	6 640
Increase (decrease) in consumer deposits	90	90	90	90	90	90	90	90	90	90	90	90	1 077	1 185	1 043
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	5	5	5	5	5	5	5	5	5	5	5	5	60	65	70
Decrease (increase) in non-current investments	-	-	-	-	-	(1 213)	-	-	-	-	-	(1 213)	(2 426)	(2 644)	(2 882)
Total Cash Receipts by Source	74 509	48 493	94 453	31 146	32 124	49 236	33 890	33 881	44 481	34 019	35 010	46 748	557 990	569 481	606 417
Cash Payments by Type															
Employee related costs	11 282	12 542	20 030	11 787	18 187	12 275	12 200	12 207	11 998	12 505	12 548	12 244	159 806	172 094	182 496
Remuneration of councillors	500	500	500	500	500	500	533	619	545	545	545	562	6 348	6 747	7 158
Finance charges	-	-	-	-	-	7 503	-	-	-	-	-	7 503	15 006	15 098	20 569
Bulk purchases - Electricity	98	19 622	18 479	8 331	8 636	8 255	10 160	8 890	8 890	8 890	8 890	17 860	127 000	137 160	148 132
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	664	883	1 468	1 044	2 208	704	3 172	1 140	895	1 579	827	1 361	15 946	16 890	17 883
Contracted services	812	1 270	1 774	1 864	1 390	2 515	1 706	1 939	1 567	1 489	1 242	2 883	20 452	21 707	23 015
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	458	944	519	435	402	385	445	384	413	409	469	380	5 642	5 644	5 727
Other expenditure	8 156	8 296	7 929	7 609	7 465	6 191	7 856	7 981	14 688	13 114	11 642	16 197	117 125	107 571	114 996
Cash Payments by Type	21 969	44 057	50 698	31 570	38 788	38 329	36 072	33 161	38 996	38 531	36 163	58 991	467 325	482 911	519 976
Other Cash Flows/Payments by Type															
Capital assets	1 273	1 896	2 167	4 782	7 985	2 894	8 255	4 946	5 754	6 481	8 714	20 812	75 959	61 284	49 215
Repayment of borrowing	-	-	-	-	-	9 606	-	-	-	-	-	9 606	19 212	16 306	11 727
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	23 241	45 953	52 865	36 352	46 773	50 829	44 327	38 106	44 751	45 013	44 877	89 409	562 496	560 502	580 918
NET INCREASE/(DECREASE) IN CASH HELD	51 268	2 541	41 587	(5 206)	(14 650)	(1 592)	(10 437)	(4 225)	(270)	(10 994)	(9 867)	(42 661)	(4 506)	8 980	25 499
Cash/cash equivalents at the month/year begin:	47 470	98 737	101 278	142 865	137 659	123 010	121 417	110 981	106 755	106 485	95 491	85 624	47 470	42 963	51 943
Cash/cash equivalents at the month/year end:	98 737	101 278	142 865	137 659	123 010	121 417	110 981	106 755	106 485	95 491	85 624	42 963	42 963	51 943	51 943

WC048 Knysna - Supporting Table SA31 Aggregated entity budget

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R million										
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

[illegible]

1. Total agreement period from commencement until end
2. Annual value

WC048 Knysna - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework			Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Total Contract Value
		Total	Original Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Melville Development :Customer Care Centre (Rental)		7 083	1 645	1 752	1 866	161								12 507
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		7 083	1 645	1 752	1 866	161	-	-	-	-	-	-	-	12 507
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		7 083	1 645	1 752	1 866	161	-	-	-	-	-	-	-	12 507
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

WC048 Knysna - Supporting Table SA34a Consolidated capital expenditure on new assets by asset class

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure	2		58 463	25 336	19 391	17 112	17 283	17 283	26 133	31 748	22 279	
Infrastructure - Road transport			3 752	1 456	5 002	2 263	790	790	6 101	9 501	1 246	
Roads, Pavements & Bridges			3 752	1 456	5 002	2 263	790	790	6 101	9 501	1 246	
Stormwater			-	-	-	-	-	-	-	-	-	
Infrastructure - Electricity			4 550	2 658	5 387	5 484	6 860	6 860	8 752	5 276	4 825	
Generation			-	-	-	-	-	-	-	-	-	
Transmission & Reticulation			2 636	1 892	5 387	5 484	5 544	5 544	7 713	3 509	4 386	
Street Lighting			1 915	766	-	-	1 316	1 316	1 039	1 767	439	
Infrastructure - Water			49 103	19 823	1 034	8 807	8 479	8 479	10 580	12 762	9 191	
Dams & Reservoirs			-	-	-	-	-	-	-	-	-	
Water purification			44 442	14 063	286	6 789	5 515	5 515	5 624	6 314	1 314	
Reticulation			4 661	5 760	748	2 018	2 964	2 964	4 956	6 448	7 877	
Infrastructure - Sanitation			360	-	-	-	-	-	700	4 209	7 017	
Reticulation			360	-	-	-	-	-	100	2 732	2 631	
Sewerage purification			-	-	-	-	-	-	600	1 477	4 386	
Infrastructure - Other			698	1 399	7 968	558	1 154	1 154	-	-	-	
Waste Management			698	-	-	-	-	-	-	-	-	
Transportation			-	1 399	7 968	558	1 154	1 154	-	-	-	
Gas			-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	
Community				4 932	3 087	3 345	12 436	14 905	14 905	16 065	13 126	11 992
Parks & gardens				-	-	-	-	152	152	-	-	-
Sportsfields & stadia				3 079	-	-	-	-	-	-	877	439
Swimming pools				-	-	-	-	-	-	-	-	-
Community halls				-	-	-	89	132	132	775	1 316	1 053
Libraries				-	-	-	-	-	-	-	-	-
Recreational facilities				-	-	-	-	-	-	-	-	-
Fire, safety & emergency			34	-	-	-	-	-	-	-	-	
Security and policing			-	-	-	-	-	-	-	-	-	
Buses			-	-	-	-	-	-	-	-	-	
Clinics			-	-	-	-	-	-	-	-	-	
Museums & Art Galleries			-	-	-	-	-	-	-	-	-	
Cemeteries			-	-	-	-	-	-	-	-	-	
Social rental housing			1 818	3 087	3 092	10 000	12 981	12 981	14 000	9 333	10 500	
Other			-	-	253	2 347	1 640	1 640	1 290	1 600	-	
Other assets			2 361	3 945	2 394	15	221	221	92	20	22	
General vehicles			-	-	699	-	200	200	-	-	-	
Specialised vehicles			-	-	1 135	-	-	-	-	-	-	
Plant & equipment			-	-	-	-	-	-	-	-	-	
Computers - hardware/equipment			109	2 726	343	-	-	-	5	-	-	
Furniture and other office equipment			1 813	298	143	15	21	21	87	20	22	
Abattoirs			-	-	-	-	-	-	-	-	-	
Markets			-	-	-	-	-	-	-	-	-	
Civic Land and Buildings			-	99	74	-	-	-	-	-	-	
Other Buildings			439	-	-	-	-	-	-	-	-	
Other Land			-	823	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	
Intangibles			-	-	-	-	-	-	-	-	-	
Computers - software & programming			-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1		65 757	32 368	25 129	29 563	32 409	32 409	42 290	44 894	34 293	

Specialised vehicles		-	-	1 135	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	1 135	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

WC048 Knysna - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure			28 662	16 669	26 885	27 585	28 467	28 467	14 686	6 181	10 347
Infrastructure - Road transport			8 997	-	-	1 000	1 370	1 370	4 517	211	289
Roads, Pavements & Bridges			8 997	-	-	1 000	1 026	1 026	200	-	-
Stormwater			-	-	-	-	344	344	4 317	211	289
Infrastructure - Electricity			9 081	3 483	9 568	10 924	8 693	8 693	6 746	4 500	5 000
Generation			-	-	-	-	-	-	-	-	-
Transmission & Reticulation			9 081	3 483	9 568	10 924	8 593	8 593	6 746	4 500	5 000
Street Lighting			-	-	-	-	100	100	-	-	-
Infrastructure - Water			10 585	5 481	4 235	988	638	638	3 023	1 270	5 058
Dams & Reservoirs			-	-	-	-	-	-	-	-	-
Water purification			6 867	4 829	3 513	88	338	338	2 193	440	4 218
Reticulation			3 718	652	722	900	300	300	830	830	840
Infrastructure - Sanitation			-	7 705	13 030	14 673	17 766	17 766	400	200	-
Reticulation			-	22	417	900	900	900	200	-	-
Sewerage purification			-	7 683	12 613	13 773	16 866	16 866	200	200	-
Infrastructure - Other			-	-	52	-	-	-	-	-	-
Waste Management			-	-	52	-	-	-	-	-	-
Transportation	2		-	-	-	-	-	-	-	-	-
Gas			-	-	-	-	-	-	-	-	-
Other	3		-	-	-	-	-	-	-	-	-
Community			2 035	-	323	2 154	1 914	1 914	10 465	3 681	2 369
Parks & gardens			-	-	-	-	-	-	-	-	-
Sportsfields & stadia			1 578	-	239	240	866	866	500	400	-
Swimming pools			-	-	-	-	-	-	-	-	-
Community halls			-	-	-	176	264	264	4 334	2 881	2 369
Libraries			212	-	84	1 638	684	684	4 921	-	-
Recreational facilities			-	-	-	-	-	-	-	-	-
Fire, safety & emergency			24	-	-	-	-	-	-	-	-
Security and policing			89	-	-	-	-	-	-	-	-
Buses	7		-	-	-	-	-	-	-	-	-
Clinics			-	-	-	-	-	-	-	-	-
Museums & Art Galleries			35	-	-	-	-	-	-	-	-
Cemeteries			96	-	-	-	-	-	-	-	-
Social rental housing	8		-	-	-	-	-	-	-	-	-
Other			-	-	-	100	100	100	710	400	-
Other assets			3 139	5 176	7 981	11 781	7 310	7 310	8 518	6 528	2 206
General vehicles			292	2 390	883	1 840	1 806	1 806	2 500	3 220	-
Specialised vehicles			-	-	1 344	1 500	1 669	1 669	800	1 500	-
Plant & equipment			2 079	1 184	1 169	755	887	887	850	935	1 010
Computers - hardware/equipment			655	394	1 268	550	526	526	570	590	637
Furniture and other office equipment			112	921	260	244	291	291	316	283	309
Abattoirs			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Civic Land and Buildings			-	286	3 057	6 892	2 131	2 131	3 232	-	-
Other Buildings			-	-	-	-	-	-	250	-	250
Other Land			-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Intangibles			-	-	-	-	30	30	-	-	-
Computers - software & programming			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	30	30	-	-	-
Total Capital Expenditure on renewal of existing assets	1		33 836	21 845	35 188	41 520	37 721	37 721	33 669	16 390	14 922

Specialised vehicles		-	-	1 344	1 500	1 669	1 669	800	1 500	-
Refuse		-	-	781	1 500	1 669	1 669	-	800	-
Fire		-	-	564	-	-	-	800	700	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-
Renewal of Existing Assets as % of total capex		34.0%	40.3%	58.3%	58.4%	53.8%	53.8%	44.3%	26.7%	30.3%
Renewal of Existing Assets as % of deprecn"		38.6%	116.1%	23.6%	189.5%	172.2%	172.2%	142.3%	72.3%	66.6%

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

WC048 Knysna - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure			11 446	11 213	14 802	21 514	18 075	18 075	24 411	26 087	27 629	
Infrastructure - Road transport			2 727	3 647	4 798	4 182	4 119	4 119	7 643	8 170	8 316	
Roads, Pavements & Bridges			2 582	3 518	4 676	3 963	3 969	3 969	7 343	7 850	7 970	
Storm water			145	129	122	219	150	150	300	321	346	
Infrastructure - Electricity			4 336	2 533	4 651	11 201	8 324	8 324	10 908	11 656	12 568	
Generation			-	-	-	-	-	-	-	-	-	
Transmission & Reticulation			4 336	2 533	4 651	11 201	8 324	8 324	10 908	11 656	12 568	
Street Lighting			-	-	-	-	-	-	-	-	-	
Infrastructure - Water			2 544	3 716	3 339	3 433	3 074	3 074	3 705	3 961	4 274	
Dams & Reservoirs			-	-	-	-	-	-	-	-	-	
Water purification			45	504	1 730	-	1 452	1 452	1 300	1 390	1 500	
Reticulation			2 500	3 212	1 609	3 433	1 622	1 622	2 405	2 571	2 774	
Infrastructure - Sanitation			1 838	1 316	2 014	2 247	2 107	2 107	1 700	1 817	1 961	
Reticulation			1 231	1 222	1 061	2 247	2 107	2 107	1 700	1 817	1 961	
Sewerage purification			607	94	953	-	-	-	-	-	-	
Infrastructure - Other			-	-	0	451	451	451	455	482	511	
Waste Management			-	-	0	451	451	451	455	482	511	
Transportation			-	-	-	-	-	-	-	-	-	
Gas			-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	
Community			511	628	783	1 862	979	979	1 169	1 238	1 311	
Parks & gardens			240	252	436	603	350	350	639	677	717	
Sportsfields & stadia			98	165	245	959	270	270	300	318	336	
Swimming pools			-	-	-	-	-	-	-	-	-	
Community halls			33	42	20	-	-	-	30	32	34	
Libraries			-	-	-	-	-	-	-	-	-	
Recreational facilities			-	-	-	-	-	-	-	-	-	
Fire, safety & emergency			-	-	-	-	-	-	-	-	-	
Security & policing			123	152	66	300	360	360	200	212	224	
Buses			-	-	-	-	-	-	-	-	-	
Clinics			-	-	-	-	-	-	-	-	-	
Museums & Art Galleries			-	-	-	-	-	-	-	-	-	
Cemeteries			-	-	-	-	-	-	-	-	-	
Social rental housing			17	18	17	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	
Other assets			4 765	5 626	5 824	7 111	9 027	9 027	8 176	8 658	9 165	
General vehicles			2 512	2 945	2 926	3 799	5 051	5 051	4 300	4 554	4 822	
Specialised vehicles			-	-	-	-	-	-	-	-	-	
Plant & equipment			720	1 113	1 003	857	1 025	1 025	1 158	1 227	1 299	
Computers - hardware/equipment			314	75	150	333	410	410	602	637	675	
Furniture and other office equipment			62	77	79	143	148	148	171	181	189	
Abattoirs			-	-	-	-	-	-	-	-	-	
Markets			-	-	-	-	-	-	-	-	-	
Civic Land and Buildings			1 047	1 230	1 524	1 980	2 166	2 166	1 694	1 794	1 900	
Other Buildings			110	186	143	-	228	228	250	265	280	
Other Land			-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)			-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	
Intangibles			435	623	616	736	731	731	957	1 014	1 074	
Computers - software & programming			435	623	616	736	731	731	957	1 014	1 074	
Other (list sub-class)			-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure			1	17 157	18 091	22 025	31 223	28 812	28 812	34 713	36 997	39 179

Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

R&M as a % of PPE		2.1%	2.5%	3.2%	3.2%	3.9%	3.9%	4.4%	4.5%	4.6%
R&M as % Operating Expenditure		3.7%	4.5%	3.2%	6.4%	5.7%	5.7%	6.5%	6.8%	6.8%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

WC048 Knysna - Supporting Table SA34d Consolidated Depreciation by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		22 433	18 699	20 332	16 403	16 403	16 403	17 719	16 976	16 782
Infrastructure - Road transport		-	-	-	3 812	3 812	3 812	4 118	3 945	3 900
Roads, Pavements & Bridges		New sheet - only completing for 2012/13			3 435	3 435	3 435	3 711	3 555	3 514
Storm water		MTREF period - not historical data			377	377	377	407	390	386
Infrastructure - Electricity		22 433	18 699	20 332	5 424	5 424	5 424	5 859	5 614	5 549
Generation		22 433	18 699	20 332	-	-	-	-	-	-
Transmission & Reticulation					5 217	5 217	5 217	5 636	5 399	5 338
Street Lighting					207	207	207	224	214	212
Infrastructure - Water		-	-	-	4 974	4 974	4 974	5 373	5 148	5 089
Dams & Reservoirs					-	-	-	-	-	-
Water purification					1 404	1 404	1 404	1 517	1 453	1 436
Reticulation					3 570	3 570	3 570	3 856	3 695	3 653
Infrastructure - Sanitation		-	-	-	2 180	2 180	2 180	2 355	2 256	2 230
Reticulation					1 553	1 553	1 553	1 678	1 607	1 589
Sewerage purification					627	627	627	677	649	642
Infrastructure - Other		-	-	-	13	13	13	14	13	13
Waste Management					13	13	13	14	13	13
Transportation	2				-	-	-	-	-	-
Gas					-	-	-	-	-	-
Other	3				-	-	-	-	-	-
Community		-	-	-	430	430	430	464	445	440
Parks & gardens					9	9	9	10	9	9
Sportsfields & stadia					-	-	-	-	-	-
Swimming pools					-	-	-	-	-	-
Community halls					36	36	36	39	37	37
Libraries					24	24	24	26	25	25
Recreational facilities					91	91	91	98	94	93
Fire, safety & emergency					-	-	-	-	-	-
Security and policing					-	-	-	-	-	-
Buses	7				-	-	-	-	-	-
Clinics					15	15	15	16	16	15
Museums & Art Galleries					-	-	-	-	-	-
Cemeteries					14	14	14	15	14	14
Social rental housing	8				-	-	-	-	-	-
Other					241	241	241	260	249	247
Heritage assets		-	-	-	3	3	3	3	3	3
Buildings					1	1	1	1	1	1
Other	9				2	2	2	2	2	2
Other assets		-	-	-	5 032	5 032	5 032	5 426	5 204	5 146
General vehicles					1 408	1 408	1 408	1 521	1 457	1 441
Specialised vehicles	10	-	-	-	118	118	118	118	118	118
Plant & equipment					1 092	1 092	1 092	1 180	1 130	1 117
Computers - hardware/equipment					656	656	656	709	679	671
Furniture and other office equipment					1 317	1 317	1 317	1 423	1 363	1 347
Abattoirs					-	-	-	-	-	-
Markets					-	-	-	-	-	-
Civic Land and Buildings					216	216	216	233	224	221
Other Buildings					225	225	225	243	233	230
Other Land					-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)					-	-	-	-	-	-
Other					-	-	-	-	-	-
Intangibles		-	-	-	42	42	42	42	42	42
Computers - software & programming					42	42	42	42	42	42
Other (list sub-class)					-	-	-	-	-	-
Total Depreciation	1	22 433	18 699	20 332	21 910	21 910	21 910	23 655	22 670	22 413

Specialised vehicles		-	-	-	118	118	118	118	118	118
Refuse					-	-	-	-	-	-
Fire					118	118	118	118	118	118
Conservancy					-	-	-	-	-	-
Ambulances					-	-	-	-	-	-

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles and other vehicles that would normally be classified as 'Plant and equipment'

WC048 Knysna - Supporting Table SA35 Consolidated future financial implications of the capital budget

Vote Description	Ref	2013/14 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive & Council		3 778	2 045	52				
Vote 2 - Corporate Services		80	28	31				
Vote 3 - Financial Services		2 144	660	713				
Vote 4 - Strategic Services		-	-	-				
Vote 5 - Planning & Development		18 617	9 393	10 564				
Vote 6 - Community Services		13 277	9 569	4 505				
Vote 7 - Electrical Services		15 956	10 171	10 252				
Vote 8 - Technical Services		22 107	29 418	23 098				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		75 959	61 284	49 215	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Executive & Council								
Vote 2 - Corporate Services								
Vote 3 - Financial Services								
Vote 4 - Strategic Services								
Vote 5 - Planning & Development								
Vote 6 - Community Services								
Vote 7 - Electrical Services								
Vote 8 - Technical Services								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		75 959	61 284	49 215	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

WC048 Knysna - Supporting Table SA36 Consolidated detailed capital budget

Municipal Vote / Capital project	Program/Project description	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework			Project information
						Audited Outcome 2011/12	Current Year 2012/13 Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	New or renewal
R thousand			6	3	3						
Parent municipality:											
<i>List all capital projects grouped by Municipal Vote</i>											
Vote 1 - Executive & Council											
	Civic Buildings Improvements/Upgrades - Admin Buildings	Other	No	Other assets	Civic Land and Buildings	74	-	-	-	-	New
	Civic Buildings Improvements/Upgrades - Admin Buildings	Other	No	Other assets	Civic Land and Buildings	535	465	1 730	-	-	Renewal
	Community Facilities - Ward Based Projects	SFA5	No	Community	Other	253	1 640	1 290	1 600	-	New
	Community Facilities - Ward Based Projects	SFA5	No	Community	Other	-	100	710	400	-	Renewal
	Computer Equipment	Other	No	Other assets	Computers - hardware/equipment	117	-	-	-	-	New
	Office Furniture & Equipment	Other	No	Other assets	Furniture and other office equipment	16	21	18	20	22	New
	Office Furniture & Equipment	Other	No	Other assets	Furniture and other office equipment	72	41	30	25	30	Renewal
Vote 2 - Corporate Services											
	Computer Equipment	Other	No	Other assets	Computers - hardware/equipment	43	-	-	-	-	New
	New Vehicles	Other	No	Other assets	General vehicles	152	-	-	-	-	New
	Office Furniture & Equipment	Other	No	Other assets	Furniture and other office equipment	12	-	-	-	-	New
	Office Furniture & Equipment	Other	No	Other assets	Furniture and other office equipment	32	24	80	28	31	Renewal
Vote 3 - Financial Services											
	Civic Buildings Improvements/Upgrades - Admin Buildings	SFA3	No	Other assets	Civic Land and Buildings	1 063	450	1 502	-	-	Renewal
	Computer Equipment	Other	No	Other assets	Computers - hardware/equipment	1 268	526	570	590	637	Renewal
	Computer Equipment	Other	No	Other assets	Computers - hardware/equipment	-	-	5	-	-	New
	New Vehicles	SFA3	No	Other assets	General vehicles	225	-	-	-	-	New
	Office Furniture & Equipment	Other	No	Other assets	Furniture and other office equipment	75	-	-	-	-	New
	Office Furniture & Equipment	Other	No	Other assets	Furniture and other office equipment	68	52	67	70	76	Renewal
	Vehicle Replacements	SFA3	No	Other assets	General vehicles	103	-	-	-	-	Renewal
	Website Development	SFA3	No	Intangibles	Other	-	30	-	-	-	Renewal
Vote 5 - Planning & Development											
	Civic Buildings Improvements/Upgrades - Admin Buildings	SFA1	No	Other assets	Civic Land and Buildings	1 290	131	-	-	-	Renewal
	Community Facilities - Taxi Facilities	SFA1	No	Infrastructure - Other	Transportation	7 764	-	-	-	-	New
	Computer Equipment	Other	No	Other assets	Computers - hardware/equipment	37	-	-	-	-	New
	Electricity Infrastructure - Services for Housing	SFA1	No	Infrastructure - Electricity	Transmission & reticulation	2 411	2 192	450	-	-	New
	Housing Infrastructure - Services	SFA1	No	Community	Social rental housing	3 092	12 981	14 000	9 333	10 500	New
	Office Furniture & Equipment	Other	No	Other assets	Furniture and other office equipment	50	20	25	30	32	Renewal
	Plant & Equipment	Other	No	Other assets	Plant & equipment	-	20	25	30	32	Renewal
	Road Infrastructure - Buffalo Bay Dune Re-Establishment	SFA5	No	Infrastructure - Road Transport	Stormwater	-	-	4 117	-	-	Renewal

WC048 Knysna - Supporting Table SA36 Consolidated detailed capital budget

Municipal Vote / Capital project		IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework			Project information
R thousand	Program/Project description					Audited Outcome 2011/12	Current Year 2012/13 Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	New or renewal
Vote 6 - Community Services											
	Civic Buildings Improvements/Upgrades - Admin Buildings	SFA1	No	Other assets	Civic Land and Buildings	-	1 085	-	-	-	Renewal
	Civic Buildings Improvements/Upgrades - Fire Station	SFA1	No	Other assets	Civic Land and Buildings	149	-	-	-	-	Renewal
	Civic Buildings Improvements/Upgrades - Infrastructure Buildings	SFA1	No	Other assets	Civic Land and Buildings	21	-	-	-	-	Renewal
	Community Facilities - Libraries	SFA1	No	Community	Libraries	84	684	4 921	-	-	Renewal
	Community Facilities - Multi-purpose Centre	SFA1	No	Community	Community Halls	-	132	775	1 316	1 053	New
	Community Facilities - Multi-purpose Centre	SFA1	No	Community	Community Halls	-	264	4 334	2 881	2 369	Renewal
	Community Facilities - Recreational	SFA1	No	Community	Parks & gardens	-	152	-	877	439	New
	Community Facilities - Recreational	SFA1	No	Community	Sportsfields & stadia	239	866	500	400	-	Renewal
	Community Facilities - Toilets	SFA1	No	Other assets	Other buildings	-	-	250	-	250	Renewal
	Computer Equipment	Other	No	Other assets	Computers - hardware/equipment	51	-	-	-	-	New
	Office Furniture & Equipment	Other	No	Other assets	Furniture and other office equipment	27	-	69	-	-	New
	Office Furniture & Equipment	Other	No	Other assets	Furniture and other office equipment	3	99	48	55	59	Renewal
	Plant & Equipment	Other	No	Other assets	Plant & equipment	322	244	280	310	335	Renewal
	Vehicle Replacements	SFA1	No	Other assets	General vehicles	280	-	1 300	2 230	-	Renewal
	Vehicle Replacements	SFA1	No	Other assets	General vehicles	26	-	-	-	-	New
	Vehicle Replacements - Chipper	SFA1	No	Other assets - Specialised Vehicles	Refuse	781	-	-	-	-	Renewal
	Vehicle Replacements - Fire/Water Truck	SFA1	No	Other assets - Specialised Vehicles	Fire	564	-	800	700	-	Renewal
	Vehicle Replacements - Refuse Compactor/Bin Lifter	SFA1	No	Other assets - Specialised Vehicles	Refuse	-	1 669	-	800	-	Renewal
	Waste Disposal Sites	SFA1	No	Infrastructure - Other	Waste management	52	-	-	-	-	Renewal
Vote 7 - Electrical Services											
	Computer Equipment	Other	No	Other assets	Computers - hardware/equipment	6	-	-	-	-	New
	Electricity Infrastructure - Densification	SFA1	No	Infrastructure - Electricity	Transmission & reticulation	3 046	4 955	3 196	4 000	4 500	Renewal
	Electricity Infrastructure - Hi-masts	SFA1	No	Infrastructure - Electricity	Street lighting	-	1 316	1 039	1 767	439	New
	Electricity Infrastructure - Hi-voltage Cables	SFA1	No	Infrastructure - Electricity	Transmission & reticulation	-	-	1 500	-	-	New
	Electricity Infrastructure - Hi-voltage Cables	SFA1	No	Infrastructure - Electricity	Transmission & reticulation	-	-	1 500	-	-	Renewal
	Electricity Infrastructure - Intake Sub Stations	SFA1	No	Infrastructure - Electricity	Transmission & reticulation	6 011	2 438	-	-	-	Renewal
	Electricity Infrastructure - Prepaid Meter Conversions	SFA1	No	Infrastructure - Electricity	Transmission & reticulation	-	-	1 500	500	500	Renewal
	Electricity Infrastructure - Reticulation	SFA1	No	Infrastructure - Electricity	Transmission & reticulation	72	720	500	-	-	New
	Electricity Infrastructure - Reticulation	SFA1	No	Infrastructure - Electricity	Transmission & reticulation	28	1 200	550	-	-	Renewal
	Electricity Infrastructure - Street Lights	SFA1	No	Infrastructure - Electricity	Street lighting	-	100	-	-	-	Renewal
	Electricity Infrastructure - Sub Stations	SFA1	No	Infrastructure - Electricity	Transmission & reticulation	2 904	2 632	5 263	3 509	4 386	New
	Electricity Infrastructure - Sub Stations	SFA1	No	Infrastructure - Electricity	Transmission & reticulation	483	-	-	-	-	Renewal
	Office Furniture & Equipment	Other	No	Other assets	Furniture and other office equipment	33	15	18	20	22	Renewal
	Plant & Equipment	Other	No	Other assets	Plant & equipment	527	305	340	375	405	Renewal
	Vehicle Replacements	SFA1	No	Other assets	General vehicles	-	1 276	550	-	-	Renewal

WC048 Knysna - Supporting Table SA36 Consolidated detailed capital budget

Municipal Vote / Capital project	Program/Project description	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Prior year outcomes		2013/14 Medium Term Revenue & Expenditure Framework			Project information
						Audited Outcome 2011/12	Current Year 2012/13 Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	New or renewal
R thousand			6	3	3						
Vote 8 - Technical Services											
	Community Facilities - Taxi Facilities	SFA1	No	Infrastructure - Other	Transportation	204	1 154	-	-	-	New
	Computer Equipment	Other	No	Other assets	Computers - hardware/equipment	89	-	-	-	-	New
	New Vehicles	SFA1	No	Other assets	General vehicles	296	200	-	-	-	New
	New Vehicles - Vacuum Tanker	SFA1	No	Other assets - Specialised Vehicles	Conservancy	1 135	-	-	-	-	New
	Office Furniture & Equipment	Other	No	Other assets	Furniture and other office equipment	12	-	-	-	-	New
	Office Furniture & Equipment	Other	No	Other assets	Furniture and other office equipment	2	40	48	55	59	Renewal
	Plant & Equipment	Other	No	Other assets	Plant & equipment	319	318	205	220	238	Renewal
	Road Infrastructure - N2 Nekkie	SFA1	No	Infrastructure - Road transport	Roads, Pavements & Bridges	-	-	2 400	7 227	-	New
	Road Infrastructure - Pavements	SFA1	No	Infrastructure - Road transport	Roads, Pavements & Bridges	1 986	132	3 701	2 274	1 246	New
	Road Infrastructure - Pavements	SFA2	No	Infrastructure - Road transport	Stormwater	-	344	-	-	-	Renewal
	Road Infrastructure - Sea walls	SFA1	No	Infrastructure - Road transport	Roads, Pavements & Bridges	-	1 026	200	-	-	Renewal
	Road Infrastructure - Streets	SFA1	No	Infrastructure - Road transport	Roads, Pavements & Bridges	3 016	658	-	-	-	New
	Road Infrastructure - Storm Water	SFA1	No	Infrastructure - Road transport	Stormwater	-	-	200	211	289	Renewal
	Sewerage Infrastructure - Reticulation	SFA1	No	Infrastructure - Sanitation	Reticulation	417	900	400	200	-	Renewal
	Sewerage Infrastructure - Reticulation	SFA1	No	Infrastructure - Sanitation	Reticulation	-	-	100	2 732	2 631	New
	Sewerage Infrastructure - Treatment Works: Knysna (Belt press)	SFA1	Yes	Infrastructure - Sanitation	Sewerage - purification	-	6 000	-	-	-	Renewal
	Sewerage Infrastructure - Treatment Works: Knysna (Refurbishment)	SFA1	Yes	Infrastructure - Sanitation	Sewerage - purification	12 613	10 866	-	-	-	Renewal
	Sewerage Infrastructure - Treatment Works: Sedgefield	SFA1	Yes	Infrastructure - Sanitation	Sewerage - purification	-	-	300	1 177	4 386	New
	Sewerage Infrastructure - Treatment Works: Knysna	SFA1	Yes	Infrastructure - Sanitation	Sewerage - purification	-	-	300	300	-	New
	Vehicle Replacements	SFA1	No	Other assets	General vehicles	499	530	650	990	-	Renewal
	Water Infrastructure - Raw Water: Karatara Supply	SFA1	No	Infrastructure - Water	Water purification	93	4 777	1 351	-	-	New
	Water Infrastructure - Raw Water: Knysna Dam	SFA1	No	Infrastructure - Water	Water purification	38	88	174	263	438	New
	Water Infrastructure - Raw Water: Knysna Supply	SFA1	No	Infrastructure - Water	Water purification	155	-	-	-	-	New
	Water Infrastructure - Raw Water: Knysna Supply	SFA1	No	Infrastructure - Water	Water purification	3 513	338	2 193	440	4 218	Renewal
	Water Infrastructure - Raw Water: Rheenendal Supply	SFA1	No	Infrastructure - Water	Water purification	-	650	2 632	4 297	876	New
	Water Infrastructure - Raw Water: Sedgefield Supply	SFA1	No	Infrastructure - Water	Water purification	-	-	1 467	1 754	-	New
	Water Infrastructure - Reticulation	SFA1	No	Infrastructure - Water	Reticulation	722	300	830	830	840	Renewal
	Water Infrastructure - Services for Housing	SFA1	Yes	Infrastructure - Water	Reticulation	748	2 964	4 956	6 448	7 877	New
Parent Capital expenditure											
								75 959	61 284	49 215	
Entities:											
<i>List all capital projects grouped by Entity</i>											
Entity A											
Water project A											
Entity B											
Electricity project B											
Entity Capital expenditure											
WC048 Knysna Municipality											
Total Capital expenditure											
						60 318	70 130	75 959	61 284	49 215	

WC048 Knysna - Supporting Table SA37 Consolidated projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref. 1,2	Project name	Asset Class 3	Asset Sub-Class 3	Previous target year to complete Year	Current Year 2012/13		2013/14 Medium Term Revenue & Expenditure Framework		
						Original Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>										
Vote 1 - Executive & Council		Civic Buildings Improvements/Upgrades - Admin Buildings	Other assets	Civic Land and Buildings	2013	1 000	465	1 730	-	-
Vote 3 - Financial Services		Civic Buildings Improvements/Upgrades - Admin Buildings	Other assets	Civic Land and Buildings	2013	1 450	48	1 502	-	-
Vote 7 - Electrical Services		Electricity Infrastructure - Densification	Infrastructure - Electricity	Transmission & Reticulation	2013	7 151	4 955	3 196	-	-
Vote 7 - Electrical Services		Electricity Infrastructure - Reticulation	Infrastructure - Electricity	Transmission & Reticulation	2013	1 200	650	550	-	-
Vote 8 - Technical Services		Road Infrastructure - Sea walls	Infrastructure - Road Transport	Roads, Pavements & Bridges	2012	500	300	200	-	-
Entities: <i>List all capital projects grouped by Municipal Entity</i>										
Entity Name n/a										

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
2. Refer MFMA s30
3. As per Table SA34

Knysna Municipality



Annexure 3 Tariffs, charges & fees for 2013/2014



KNYSNA
Municipality
Munisipaliteit
uMasipala

Medium Term Revenue & Expenditure Framework (MTREF)

Where people and nature prosper



Council

Council means the Council of the Municipality of Knysna

Agricultural Properties

Refer to owners or tenants of agricultural properties who are registered with SARS as bonafide farmers

Urban Areas

For the purposes of levying rates in urban areas such urban areas are defined to be the areas in which properties are situated in respect of which formal township establishment has taken place and to which normal municipal services are rendered due to the properties being contiguous to the bulk municipal infrastructure.

Rural Areas

For the purposes of levying rates in rural areas such rural areas are defined to be the areas in which properties are situated where either no formal township establishment has taken place or where there is no rendering of normal municipal services due to their non-contiguous position to the bulk municipal infrastructure found in the urban area.

Residential Properties

Properties are defined as residential properties provided that :

- such properties are used predominantly for residential purposes, provided that there are not more than two dwelling units
- such rateable residences are situated on properties used or related to the care of the aged;
- such rateable residences are situated on properties used or related to educational purposes;
- such residential properties are registered in terms of the Sectional Titles Act, 1971 (now Act 95 of 1986);
- such properties are owned by share-block companies;
- such properties are not subject to provisions of Section 4 of the Rating of State Property Act, 1984

Residential Zoning

Residential zoning means any improved or unimproved site which has been zoned as a single residential, general residential or group housing zoning in terms of the applicable Zoning Scheme Regulations within the Knysna Municipal area and includes any special consent or departure for the use of any site with a different zoning for residential purposes.

Equivalent Erf

An Equivalent erf is a single residential property with a design water consumption demand of 400 Kl per annum and for augmentation purposes properties with zonings other than single residential will be levied on the number of equivalent erven based on the design water consumption demand for the zoning and size of the property.

Premises

Any vessel, boat, caravan, tent or similar object habitually occupied for residential purposes, any vacant immovable property and any structure on immovable property habitually occupied for residential and/or business purposes provided

- where such structure consists of more than one residential and/or business unit each such unit shall be deemed to be premises for the purposes of this section, irrespective whether individually or bulk metered.

- each such unit deemed to be premises has a service connection to it or has a facility which has a service supply to it.

Water Closet And Urinal

Under these tariffs "pan" means a water closet or urinal, provided that for the purposes of the assessment of the annual sewerage service charges in respect of urinals, each two urinal stalls or every meter (or part thereof exceeding half a meter) of urinal wall shall be regarded as one "pan" (water closet).

Service Charge

The annual service charge is the fixed charge due by each premises as defined above and does not include any allowance for consumption and is levied irrespective whether consumption takes place or not.

Reading Period

The reading period for all consumption shall as far as is practicably possible be on a regular monthly cycle subject to:

The operational exigencies of staff availability, public holidays and inclement weather, the Council will not entertain any adjustment of an account rendered where the reading period and consumption derived for such account deviates from the

In such cases where the reading period exceeds the normal reading period by more than 10 days the onus shall rest on the consumer to apply, in writing, for the adjustment of the account which shall be on the basis of the monthly average derived

Standard-by-Law, Additional Electricity Supply By-Law and Additional By-Law

In these Electricity Tariffs "Standard-by-Law" means the Standard Electricity Supply By-Law promulgated and published under Provincial Notice 535/1987 dated 18 September 1987 and adopted by the Council under Provincial Notice 211/1988

Where in the Tariff of Charges reference is made to the "Additional Electricity Supply By-Law" or the "Additional By-Law" it shall mean the Knysna Municipality : Additional Electricity Supply By-Law promulgated and published under

The tariffs scheduled herein shall be applicable to the classes of consumers set forth as follows, and in the event of the Council by special resolution having imposed an additional percentage levy in terms of section 187(5) of Ord. 20 of 1974,

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Tariff 2012/13 (0% VAT)	Tariff 2013/14 (0% VAT)	Tariff 2014/15 (0% VAT)	Tariff 2015/16 (0% VAT)
1	ASSESSMENT RATES				
1	POWER TO LEVY RATES				
(1)	(a) Property Rates are set in terms of Chapter 2, Section 3 of the Municipal Property Rates Act, No 6 of 2004. (b) Property Rates to be levied in accordance with the 1 July 2012 General Valuation Roll and Councils approved Rates Policy.				
(2) Properties					
(a) Domestic					
(i) Residential property	R 0.0055836	R 0.0056953	R 0.0058092	R 0.0059254	
(ii) Accommodation Establishments where the number of lettable bedrooms is equal to or less than 8	R 0.0055836	R 0.0060513	R 0.0065354	R 0.0070364	
(b) Business					
(i) Business Property	R 0.0111672	R 0.0113905	R 0.0116183	R 0.0118507	
(ii) Accommodation Establishments where the number of lettable bedrooms exceed 8	R 0.0111672	R 0.0113905	R 0.0116183	R 0.0118507	
(c) Other					
(i) Agricultural property	R 0.0011167	R 0.0011391	R 0.00116184	R 0.0011851	
(a) This is only applicable to owners of agricultural properties who are registered with the Receiver of Revenue as bona fide farmers					
(ii) Properties registered in the name of;					
(a) Public service infrastructure	R 0.001396	R 0.001424	R 0.001452	R 0.001481	
(b) Public benefit organisations	R 0.001396	R 0.001424	R 0.0014523	R 0.0014813	
(d) Vacant Land:					
(i) Domestic	R 0.0100505	R 0.0102515	R 0.0104565	R 0.0106656	
(ii) Business	R 0.0111672	R 0.0113905	R 0.0116183	R 0.0118507	
(iii) Domestic: Non-urban vacant	R 0.0100505	R 0.0102515	R 0.0104565	R 0.0106656	
2	RELIEF MEASURES RELATED TO CATEGORIES OF PROPERTIES				
(1) Criteria for exemptions, rebates and reduction					
1	The following will be taken into consideration for the purpose of granting exemptions, rebates or reductions in rates levied:				
(a) Residential properties occupied/improved	20%	15%	10%	5%	
(i) Rural properties occupied/improved - total rebate (inclusive of the residential properties rebate)	50%	40%	30%	20%	
(ii) Non-Urban Vacant	30%	25%	20%	15%	
(b) Indigent status of the owner of a property - Social Rebate					
(i) The obligation rests on owners to apply for this social rebate and may be granted to the owner in respect of one dwelling unit only.					
(ii) In respect of residential properties where;					
the combined income of the household is less than R 2 600 per month					
the rebate is granted only for one property which is occupied by the owner.					
(iii) Upon submission of acceptable proof of these requirements, the persons in the income groups set out below will be granted a rebate of :-					
(iv) Income Group less than R 30 000 per annum an additional reduction of (Social rebate [R2,500 X12 months])	80%	n/a	n/a	n/a	
(v) Income Group less than R 31 200 per annum an additional reduction of (Social rebate [R2,600 X12 months])	new	80%	80%	80%	
(c) Nature and source of income of the owner a property. (e.g. pensions & social grants)					
(i) The obligation rests on owners to apply for this senior citizen rebate and may be granted to the owner in respect of one dwelling unit only, used exclusively for residential purposes and provided,					
(ii) The owner submits acceptable proof that the combined gross monthly income of his and his spouse does not exceed the categories as set out in (c)(v)(g) to (k) below.					
(iii) The rebate is granted only for one property which is occupied by the owner.					
(iv) The owner is older than 60 years of age or has been declared medically unfit for work, then					
(v) Upon submission of acceptable proof of these requirements, the persons in the income groups set out below will be granted a rebate of :-					
(a) Income Group less than R 78 000 per annum an additional reduction of	80%	80%	80%	80%	
(b) Income Group R 78 001 - R 90 000 per annum an additional reduction of	60%	60%	60%	60%	
(c) Income Group R 90 001 - R 108 000 per annum an additional reduction of	40%	40%	40%	40%	
(d) Income Group R 108 001 - R 144 000 per annum an additional reduction of	20%	20%	20%	20%	
(e) Income Group R 144 001 - R 180 000 per annum an additional reduction of	5%	5%	5%	5%	
(d) Social or economic conditions of the area where the property is situated e.g. an area declared by the national or provincial government to be a disaster area within the meaning of Disaster Management Act, 2002 (Act.57 of 2002)					
(e) Retention and restoration of historical buildings or buildings of cultural interest.	20%	20%	20%	20%	
(f) The services provided to the community by public service organisations.	0%	0%	0%	0%	

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Tariff 2012/13 (0% VAT)	Tariff 2013/14 (0% VAT)	Tariff 2014/15 (0% VAT)	Tariff 2015/16 (0% VAT)
1	ASSESSMENT RATES				
(g)	<p>The need to preserve the unique natural environment that is Knysna;</p> <p>Upon application and submission of an auditable alien eradication plan to properties situated outside of the urban edge as defined in the Knysna Spatial Development Framework. Qualifying properties will be inspected annually</p> <p>Receive a maximum rebate of:</p>	30%	30%	Replaced by the biodiversity rebate	Replaced by the biodiversity rebate
(h)	<p>Educational</p> <p>On Council approval and will be reviewed on a yearly basis.</p>	50%	50%	50%	50%
(i)	<p>Sport</p> <p>Sports grounds used for the purpose of amateur and social activities, which are connected with such sport.</p>	75%	75%	75%	75%
(j)	<p>New Business</p> <p>Property on which a business operates where the owner/business is new to the municipality</p>	100%	100%	100%	100%
(k)	The portion of domestic property (excluding accommodation establishments) value which is exempt from rates as per the MPRA	R 15 000	R 15 000	R 15 000	R 15 000
(l)	The additional portion of domestic property (excluding accommodation establishments) value which is exempt as per Council resolution for the MTREF	R 50 000	R 85 000	R 85 000	R 85 000
3 RATES SETTLEMENT CONDITIONS					
(1) Rates Payment Date					
(2) Rates Overdue Date & Interest					
(a)	Due date for annual property rates and service charges is at the commencement of each Financial Year being 1 July and such rates and services shall become overdue on the 30 September succeeding the commencement of each Financial Year.				
(b)	<p>That the raising of interest on monthly paid rates and service charges be applied on a monthly basis on any amounts becoming overdue.</p> <p>That the raising of interest on annually paid rates and service charges be applied on 1 October each year following on such rates and service charges becoming overdue.</p> <p>Interest charged on arrear accounts 30 days and over.</p>	+ 1%	+ 1%	+ 1%	+ 1%
4 SUNDRY CHARGES					
(1)	Rates Revaluation fee				
	A non refundable fee for the revaluation of property	R 550	R 590	R 630	R 680

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
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2 SOLID WASTE (REFUSE) SERVICE**2.1 ANNUAL REFUSE CHARGES LEVIED PER PREMISES**

For the removal per week of not exceeding 200 dm3 (2x85Litre) refuse from each premises or dwelling unit used as residential and/or business premises, provided that where any structure consists of more than one dwelling unit each such dwelling unit shall be deemed to be separate premises to be charged as set out below :-

2.1.1 DOMESTIC

2.1.1.1 Domestic Residential - Full level of service Door to Door Subject to paragraph 2.2.

per premises / per
annum

R 695

R 737

R 781

R 828

2.1.1.1 a Wheelie Bin system to be charged at the rate as specified in 2.1.1.1

First "Wheelie bin" will be supplied free of charge. Replacements will be at the cost of the consumer.

Cost + 15%

Cost + 15%

Cost + 15%

Cost + 15%

2.1.1.1 b Self Collection Development

per premises / per
annum

Refuse removed from developments (where existing agreements are in place) from one central point at a tariff of sixty percent (60%) per unit per annum. The residents will be required by the Developer to participate in the Municipality's recycling Programme.

2.1.1.1 b (i) From 1 July 2010 no new developments will qualify for this reduced charge

no reduction on charge

R 695

R 737

R 781

R 828

2.1.1.1 b (ii) Only existing developments with approved contracts will qualify for a rebate (Montage Village, Hunters Estate, Westford Bridge, Brenton Park)

40% reduction on charge

R 420

R 442

R 469

R 497

2.1.1.1 b (iii) Only existing phases of developments with approved contracts will qualify for a rebate (Own Haven)

60% reduction on charge

new

R 295

R 312

R 331

2.1.2 OLD AGE HOMES

2.1.2.1 State Subsidised Homes For The Aged [Vermont & Loeriehof]

per institution

R 0

R 0

R 0

R 0

2.1.2.2 Non-Subsidised Homes For The Aged [All Other Homes]

per premises

R 1 385

R 1 468

R 1 556

R 1 650

2.1.3 a BUSINESS AND OTHER PROPERTIES

Cat 1 1-2 85 litre containers per premises, p.w.

annual charge

R 1 400

R 1 484

R 1 573

R 1 667

Cat 2 3-6 85 litre containers per premises, p.w.

annual charge

R 8 380

R 8 883

R 9 416

R 9 981

Cat 3 7-12 85 litre containers per premises, p.w.

annual charge

R 16 760

R 17 766

R 18 832

R 19 961

Cat 4 13-18 85 litre containers per premises, p.w.

annual charge

R 25 140

R 26 648

R 28 247

R 29 942

Cat 5 19-24 85 litre containers per premises, p.w.

annual charge

R 33 520

R 35 531

R 37 663

R 39 923

Cat 6 25-30 85 litre containers per premises, p.w.

annual charge

R 41 900

R 44 414

R 47 079

R 49 904

Cat 7 31-36 85 litre containers per premises, p.w.

annual charge

R 50 280

R 53 297

R 56 495

R 59 884

Cat 8 37-42 85 litre containers per premises, p.w.

annual charge

R 58 661

R 62 181

R 65 911

R 69 866

Cat 9 43-54 85 litre containers per premises, p.w.

annual charge

R 75 421

R 79 946

R 84 743

R 89 828

Cat 10 55-60 85 litre containers per premises, p.w.

annual charge

R 83 801

R 88 829

R 94 159

R 99 808

Cat 11 61-84 85 litre containers per premises, p.w.

annual charge

R 117 321

R 124 360

R 131 822

R 139 731

Cat 12 85-90 85 litre containers per premises, p.w.

annual charge

R 125 701

R 133 243

R 141 238

R 149 712

Cat 13 91-143 85 litre containers per premises, p.w.

annual charge

R 127 099

R 134 725

R 142 808

R 151 377

Cat 14 144 -149 85 litre containers per premises, p.w.

annual charge

R 208 118

R 220 605

R 233 841

R 247 872

2.1.3 b Business tariffs aligned with domestic tariffs as per Councils Tariff Policy

2.2 DOMESTIC SOLID WASTE (REFUSE) CHARGE SOCIAL REBATE

Only in relation to annual charges

The obligation rests on owners to apply for this social rebate and may be granted to the owner in respect of one dwelling unit only, used exclusively for residential purposes and provided the owner submits acceptable proof that the combined gross monthly income of his and his spouse does not exceed :-

2.2.1 (a) Income Group R 0 - R 2 500 a reduction of 100%

p.a.

-100.00%

2.2.1 (b) Income Group R 2 501 - R 3 500 a reduction of 50%

p.a.

-50.00%

2.2.1 (c) Income Group R 3 501 - R 4 000 a reduction of 25%

p.a.

-25.00%

2.2.2 (a) Income Group R 0 - R 2 600 a reduction of 100%

p.a.

-100.00%

-100.00%

-100.00%

2.2.2 (b) Income Group R 2 601 - R 3 600 a reduction of 50%

p.a.

-50.00%

-50.00%

-50.00%

2.2.2 (c) Income Group R 3 601 - R 4 200 a reduction of 25%

p.a.

-25.00%

-25.00%

-25.00%

Where a registered owner of a property is a pensioner receiving a government pension of not more than R1 260 [April 1, 2013] per month, applies for a 100% rebate and the spouse also receives the equivalent pension they be accommodated provided there are no other contributors to the household income.

2.3 VACANT ERVEN

2.3.1 In respect of vacant erven which are on route of the Refuse Removal Service of the Municipality or to which the service can, in the opinion of the Council, be readily rendered :-

2.3.1.1 - Availability charge, per vacant erf

per erf p.a.

R 1 290

R 1 290

R 1 290

R 1 290

2.4 SPECIAL REFUSE REMOVALS

2.4.1 A charge per load for special refuse removals undertaken by the Council where such special refuse removals are authorised by the Council, viz. :-

2.4.1.1 -Special Removal

Per Load

R 1 023

R 1 084

R 1 149

R 1 218

- Charge per ton

Per Ton (1000

R 298

R 316

R 335

R 355

2.4.1.2 Charge for the removal of rejected waste (foodstuffs)

Per 100 kilogram

R 35

R 37

R 39

R 42

2.4.1.3 Weekend Removal (Waterfront)

Per Load

new

R 388

R 400

R 412

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
2 SOLID WASTE (REFUSE) SERVICE						
2.5 DISPOSAL FEE - TRANSFER STATION						
2.5.1 Where use is made of the Council's refuse transfer station, with the permission of the Head Cleansing and Refuse, for dumping refuse by business concerns, such shall be at a charge per ton :-						
2.5.1.1	Per Ton - (Per ton and for every additional ton)	Per ton	R 195	R 206	R 219	R 232
2.5.1.2	Per LDV up to 1 Ton	Irrespective of volume of waste	R 195	R 206	R 219	R 232
2.5.1.3	Per LDV over 1 Ton	Irrespective of volume of waste	R 195	R 206	R 219	R 232
2.5.1.3 (a)	For each ton of the vehicle above 2 tons (3 ton R 195 + R 195 = R 389)	Irrespective of volume of waste	R 195	R 206	R 219	R 232
2.5.1.4	Per Trailer up to 1 ton	Irrespective of volume of waste	R 195	R 206	R 219	R 232
2.5.1.5	Per Trailer over 1 ton	Irrespective of volume of waste	R 195	R 206	R 219	R 232
2.5.1.5 (a)	For each ton of the vehicle above 2 tons (3 ton R 195 + R 195 = R 389)	Irrespective of volume of waste	R 195	R 206	R 219	R 232
2.6 HIRE OF BULK CONTAINER						
2.6.1	1 100 Litre - Hire of bulk container to be phased out	p.m.	R 275	R 291	R 309	R 328
2.6.2	770 Litre - Hire of bulk container	p.m.	R 85	R 91	R 96	R 102
2.7 SALE OF WHEELIE BINS						
2.7.1	240 Litre "Wheelie Bin"		R 500	R 530	R 562	R 596
2.8 SALE OF REFUSE BAGS						
2.8.1	Black Refuse Bags	Per Pack	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
2.8.2	Blue Refuse Bags - Garden Refuse per pack of 10	Per Pack	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
2.8.3	Green Bags	Per Pack	R 0	R 0	R 0	R 0
2.9 REFUSE (NEW ERVEN) COLLECTION CHARGE						
For the inclusion of a new property into the refuse collection route						
2.9.1	Single residential	Per new erf	R 715	R 758	R 803	R 851
2.9.2	Group housing scheme	Per new unit	R 680	R 721	R 764	R 810
2.9.3	Commercial	Per bulk container required	R 7 655	R 8 114	R 8 601	R 9 117
2.10 PROVISION OF CONTAINERS FOR SPECIAL EVENTS						
2.10.1	240 Litre "Wheelie Bin"	Per container/service	R 33	R 35	R 37	R 39
2.10.2	770 Litre Container	Per container/service	R 100	R 106	R 112	R 119

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariffs 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
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3 WASTE WATER (SANITATION) SERVICE**3.1 SEPTIC AND CONSERVANCY TANKS**

3.1a Applicable to properties not served by reticulated water borne sewerage system

3.1.1 MANUAL BUCKET SYSTEM - REMOVALS

3.1.1.1 Manual bucket system - removals

per load or part
thereof

Cost + 15%

Cost + 15%

Cost + 15%

Cost + 15%

3.1.2 ALL PROPERTIES - Tanker Removals**3.1.2.1 Business**

3.1.2.1.1 Within a Radius of 10 Km of the Treatment Works

Minimum

R 490

R 529

R 572

R 617

3.1.2.1.2 Removals in excess of 10 Km of the Treatment Works

per KM

R 50

R 13.25

R 14.30

R 15.45

3.1.2.2 Domestic

To prevent misuse of this service due to transfer to Rates. Where there has been an excess of three (3) removals within the financial year, each additional removal be charged as below.

3.1.2.2.1 Within a Radius of 10 Km of the Treatment Works

Minimum

R 490

R 529

R 572

R 617

3.1.2.2.2 Transport point of service: From plant to customer and back to nearest plant

per KM

R 50

R 13.25

R 14.30

R 15.45

3.2 SEWERAGE / SEPTIC TANK CLEARANCES WEEKENDS & PUBLIC HOLIDAYS

3.2.1 Weekends and public holidays

per load or part
thereof

Within a Radius of 10 Km of the Treatment Works

Minimum

R 563

R 608

R 657

R 709

Transport point of service: From plant to customer and back to nearest plant

per KM

R 50

R 26.00

R 28.00

R 30.50

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
4 WASTE WATER (SEWERAGE) SERVICE						
4.1 DOMESTIC PROPERTIES						
4.1.1 Domestic properties shall be levied per residential unit irrespective of the number of water closets and be subject to paragraph 4.2 below						
4.1.1a	Domestic Sewerage Annual Charge	p.a.	R 685	R 740	R 799	R 863
4.1.1b Self Maintaining Developments						
		per premises / per annum				
4.1.1b (i)	- From 1 July 2010 no new developments will qualify for this reduced charge	no reduction on charge	R 685	R 740	R 799	R 863
4.1.1b (ii)	- Only existing developments with approved contracts will qualify for a rebate (Hunters Village, Hunters Estate and Montage Village)	40% reduction on charge	R 410	R 444	R 479	R 518
4.1.1b (iii)	Only existing phases of developments with approved contracts will qualify for a rebate (Own Haven)	60% reduction on charge	new	R 296	R 320	R 345
4.1.2 SEPTIC TANK EFFLUENT DRAINAGE [STED]						
4.1.2a	Sewerage Charge - Smutsville / Sizamile STED System (subject to 4.2.2 above)	Per unit, p.a.	R 177	R 191	R 206	R 223
4.2 DOMESTIC SEWERAGE CHARGE SOCIAL REBATE						
Only in relation to annual charges						
The obligation rests on owners to apply for this social rebate and may be granted to the owner in respect of one dwelling unit only, used exclusively for residential purposes and provided the owner submits acceptable proof that the combined gross monthly income of his and his spouse does not exceed :-						
4.2.1	(a) Income Group R 0 - R 2 500 a reduction of 100%	p.a.	-100.00%			
4.2.1	(b) Income Group R 2 501 - R 3 500 a reduction of 50%	p.a.	-50.00%			
4.2.1	(c) Income Group R 3 501 - R 4 000 a reduction of 25%	p.a.	-25.00%			
4.2.2	(a) Income Group R 0 - R 2 600 a reduction of 100%	p.a.		-100.00%	-100.00%	-100.00%
4.2.2	(b) Income Group R 2 601 - R 3 600 a reduction of 50%	p.a.		-50.00%	-50.00%	-50.00%
4.2.2	(c) Income Group R 3 601 - R 4 200 a reduction of 25%	p.a.		-25.00%	-25.00%	-25.00%
Where a registered owner of a property is a pensioner receiving a government pension of not more than R1,260 [April 1, 2013] per month, applies for a 100% rebate and the spouse also receives the equivalent pension they be accommodated provided there are no other contributors to the household income.						
4.3 ANNUAL SERVICE CHARGES						
All properties not defined as residential		per premises / per annum	R 2 763	R 2 984	R 3 223	R 3 481
4.4 VACANT ERVEN						
4.4.a	Availability charge, per vacant erf	per erf	R 2 255	R 2 255	R 2 345	R 2 439
4.5 CONNECTION FEES						
4.5.1	Domestic Properties (properties where there is an existing connection point)	Per unit	R 483	R 522	R 563	R 608
4.5.2 Other Properties (properties where there is no connection point)						
(a) Actual Cost plus percentage as determined by the Director Technical Services subject to (b)		Per dev.	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
(b) Minimum charge per development		Per dev.	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
(c) All first dwelling houses smaller than 50 square meters.		Per unit	FREE	FREE	FREE	FREE
4.6 SEWERAGE EXTENSION CHARGES						
4.6.1	Eastford / Welbedacht - Sewer reticulation	per erf	R 15 036	No longer applicable from 2013/14 onwards		
4.6.2	Brenton Extension 1 Sewer Capital Contribution per erf payable on first submission of building plan or on transfer of property which- ever occurs first.	per erf	R 15 659	No longer applicable from 2013/14 onwards		
4.6.3	Sewer extension fee , Salt River	per erf	R 2 957	No longer applicable from 2013/14 onwards		
4.7 SEWERAGE AUGMENTATION						
Sewerage Augmentation Fee		per equivalent erf	R 23 091	R 24 823	R 26 685	R 28 686
4.8 SEWERAGE TANKER DISPOSAL FEE AT SEWERAGE DISPOSAL WORKS						
Sewerage tanker disposal fee at sewerage treatment works for private contractors		per load	R 295	R 319	R 344	R 372

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
5 WATER TRADING SERVICES						
5.1 DOMESTIC PROPERTY :-						
5.1.1 BASIC CHARGE						
5.1.1a	Basic Charge	per premises p.a.	R 1 464	R 1 552	R 1 645	R 1 744
5.1.1b Self Maintained Developments						
5.1.1b (i)	From 1 July 2010 no new developments will qualify for this reduced charge	no reduction of charge	R 1 464	R 1 552	R 1 645	R 1 744
5.1.1b (ii)	Developments with approved contracts will qualify for a rebate (Hunters Village and Hunters Estate)	40% reduction of charge	R 878	R 931	R 987	R 1 046
5.1.1b (iii)	Only existing phases of developments with approved contracts will qualify for a rebate (Own Haven)	60% reduction of charge	new	R 621	R 658	R 697
5.1.2 CONSUMPTION CHARGES						
Domestic water consumption will for billing purposes be based on a daily average consumption proportionately averaged for a period of 365 days with an average reading cycle of 31 days. The tiers in the tariff are pro rated according to the days between readings. Consumers shall be charged at the normal domestic consumption charge as set out in 5.1.3 below.						
5.1.3 NORMAL DOMESTIC CONSUMPTION CHARGE						
5.1.3a	Consumption Charge : First 0 - 6 Kl	per kl	R 0.00	R 0.00	R 0.00	R 0.00
5.1.3b	Consumption Charge: 7 - 10 Kl	per kl	R 9.09	R 9.64	R 10.21	R 10.83
5.1.3c	Consumption Charge: 11 - 20 Kl	per kl	R 14.60	R 15.48	R 16.40	R 17.39
5.1.3d	Consumption Charge : Next 21 - 30 Kl	per kl	R 16.79	R 17.80	R 18.87	R 20.00
5.1.3e	Consumption Charge : Next 31 - 40 Kl	per kl	R 17.70	R 18.76	R 19.89	R 21.08
5.1.3f	Consumption Charge : consumption in excess of 40 Kl	per kl	R 29.70	R 31.48	R 33.37	R 35.37
5.1.4 BULK METERED DOMESTIC PROPERTY						
5.1.4.1 In respect of bulk metered domestic property with more than one consumer fed off the bulk meter the Council offers the following alternative tariff options.						
5.1.4.1a	Alternative general residential development with single bulk meter.	per Kl	R 15.62	R 16.56	R 17.55	R 18.60
5.1.4.2	Bulk raw water domestic properties.	per Kl	R 5.02	R 5.32	R 5.64	R 5.98
5.1.5 PRE-PAID WATER METERING : GOVERNMENT HOUSING SCHEMES ONLY (CONSUMPTION REBATED) - (Northern Areas)						
Where no Rates accounts rendered						
5.1.5.1	Consumption 0 - 6 Kl	Per Kl	R 0.00	R 0.00	R 0.00	R 0.00
5.1.5.1a	Pre Paid Water Tariff	Per Kl	R 0.00	R 0.00	R 0.00	R 0.00
5.1.5.2	Consumption 7 - 10 Kl	Per Kl	R 7.43	R 7.88	R 8.35	R 8.85
5.1.5.2a	Pre Paid Water Tariff	Per Kl	R 7.79	System dysfunctional		
5.1.5.3	Consumption 11 - 20 Kl	Per Kl	R 9.60	R 10.18	R 10.79	R 11.43
5.1.5.3a	Pre Paid Water Tariff	Per Kl	R 10.06	System dysfunctional		
5.1.5.4	Consumption > 20 Kl	Per Kl	R 15.62	R 16.56	R 17.55	R 18.60
5.1.5.4a	Pre Paid Water Tariff	Per Kl	R 13.12	System dysfunctional		
5.2 DOMESTIC WATER SERVICE CHARGE SOCIAL REBATE :-						
5.2.1 The obligation rests on owners to apply for this social rebate and may be granted to the owner in respect of one dwelling unit only, used exclusively for residential purposes and provided the owner submits acceptable proof that the combined gross monthly income of his and his spouse does not exceed :-						
5.2.1	(a) Income Group R 0 - R 2 500 a reduction of 100%	p.a.	-100%			
5.2.1	(b) Income Group R 2 501 - R 3 500 a reduction of 50%	p.a.	-50%			
5.2.1	(c) Income Group R 3 501 - R 4 000 a reduction of 25%	p.a.	-25%			
5.2.1	(a) Income Group R 0 - R 2 600 a reduction of 100%	p.a.		-100.00%	-100.00%	-100.00%
5.2.1	(b) Income Group R 2 601 - R 3 600 a reduction of 50%	p.a.		-50.00%	-50.00%	-50.00%
5.2.1	(c) Income Group R 3 601 - R 4 200 a reduction of 25%	p.a.		-25.00%	-25.00%	-25.00%
Where a registered owner of a property is a pensioner receiving a government pension of not more than R1,260 [April 1, 2013] per month, applies for a 100% rebate and the spouse also receives the equivalent pension they be accommodated provided there are no other contributors to the household income.						

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
5 WATER TRADING SERVICES						
5.3 WATER DEPOSITS :-						
5.3.1 DOMESTIC WATER DEPOSIT						
5.3.2 Prior to a standard metered supply of water being made available a consumer must lodge with the Director Finance a cash deposit determined by taking into account the combined income of the consumer and his spouse, proof of which must be provided, as set out below :-						
5.3.2a	Income Group R 0 - R 4,200 p.m.		R 0	R 0.00	R 0.00	R 0.00
5.3.2b	Income Group above R 4,200 p.m.	No VAT Charged	R 801	R 849	R 900	R 954
5.4.3 Determined by the Director Technical Services on receipt of an application for a supply connection or reconnection to a property to be used for industrial purposes wherein the applicant shall indicate an estimate of the monthly water consumption. The initial deposit or bank guarantee so lodged shall be subject to review after 3 months by the Director Finance.						
5.3.4 Despite a consumer having lodged a deposit in terms of the scale of consumers deposits as set out the Director Finance shall review and increase the deposit should the consumer have to be disconnected for non-payment of account.						
5.3.5 That the Council agrees to the Director Finance conducting a review of all bank guarantees lodged in lieu of a water consumer deposit every two years in August.						
5.3.6 The increased water guarantee to be lodged with the Council shall be the equivalent amount payable under the applicable water tariff which the consumer, in the Director Finance's opinion, is likely to consume during three consecutive months and is to be based on the consumption over the previous 6 months.						
5.3.7 Notwithstanding the provision the Director Finance may, in lieu of a cash deposit exceeding R500.00, accept a bank guarantee from a consumer as security for the payment of any account that may become due by such consumer for the supply of water, provided that such guarantee shall be for an amount to be determined in terms of the above provisions and is in a format acceptable to Council.						
5.3.8 Any security deposited by a customer in cash or as a bank guarantee for a supply of electricity shall cover a supply of 3 months and shall be held as security to be offset against the customers account only in the event of termination of the supply agreement or default of the consumer.						
5.3.9 In the event that a customer has not claimed a refund of a cash deposit, after terminating the supply agreement or has for whatever reason ceased to receive a supply for one year, then on the expiry of one year such deposit shall be forfeited to the Council.						
5.4 SPORTING ORGANISATIONS :-						
5.4.1	SERVICE CHARGE PER ANNUM	per premises	R 788	R 835	R 885	R 939
5.4.2 CONSUMPTION CHARGES						
5.4.1	Consumption	per Kl	R 9.04	R 9.58	R 10.16	R 10.77
5.4.3 WATER DEPOSITS :-						
5.4.3.1 SPORTING ORGANISATIONS WATER DEPOSIT						
5.4.3.1a	Sports Bodies Water Deposit	No VAT Charged	R 408	R 379	R 402	R 426
5.5 SCHOOLS :-						
5.5.1	Service Charge per annum	per premises	R 2 435	R 2 581	R 2 736	R 2 900
5.5.2	Consumption Charge	per Kl	R 10.07	R 10.67	R 11.31	R 11.99
5.5.4 Where there are residential premises on the school property and a unique service charge is paid on each of these premises an allowance of 6Kl of free water per month for each residential premises is applicable.						
5.6 BUSINESS :-						
5.6.1	Service Charge per annum	per premises	R 2 957	R 3 135	R 3 323	R 3 522
5.6.1a	Consumption Charge	per Kl	R 17.50	R 18.55	R 19.66	R 20.84
5.6.2 Where there are residential premises on the business property and a unique service charge is paid on each of these premises an allowance of 6Kl of free water per month for each residential premises is applicable.						
5.6.3 WATER DEPOSITS :-						
5.6.3.1 BUSINESS / OTHER - ORGANISATIONS WATER DEPOSIT						
5.6.3.1a	Business Water Deposit	No VAT Charged 3 month supply +/- 61Kl	R 944	R 878	R 930	R 986
5.6.3.1b	Other Properties Water Deposit	3 month supply +/- 61Kl	R 492	R 457	R 485	R 514
5.6.3.1c	Industrial Concerns Water Deposit	On Application	R 944	R 878	R 930	R 986
5.6.3.1d	School Deposit		R 0	R 2 400	R 2 400	R 2 400
5.7 RAW WATER (By Agreement) :-						
5.7.1 RAW WATER BASIC OR MINIMUM CHARGE						
5.7.1a	Water Minimum Charge: Sparreboosch Golf Course - Bigai Stream Raw Water Supply Line (Currently not in operation)	minimum of 50 Kl per month at rate applicable				

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

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5 WATER TRADING SERVICES						
5.7.2 WATER CONSUMPTION						
5.7.2a	Consumption Charge : First 0 - 6 Kl	per Kl	R 0.00	R 0.00	R 0.00	R 0.00
5.7.2b	Consumption Charge : Next 7 - 15 Kl	per Kl	R 2.53	R 2.68	R 2.84	R 3.01
5.7.2c	Consumption Charge : Next 16 - 30 Kl	per Kl	R 3.79	R 4.02	R 4.26	R 4.51
5.7.2d	Consumption Charge : Next 31 - 60 Kl	per Kl	R 6.33	R 6.71	R 7.11	R 7.54
5.7.2e	Consumption excess of 60 kl	per Kl	R 10.12	R 10.73	R 11.37	R 12.05
5.8 <u>SPECIFIC CONSUMERS: Pledge Park Erf 211; Public Park Hornlee Erf 4822; Fraaisig Recreational Park Erf 4526 & Steenbok Nature Reserve Erf 2813 (Purified Water, CM 8.I.12 of</u>						
5.8.1	Service Charge N/A	None	Free	Free	Free	
5.8.2	Consumption Charge p.m.	per Kl	R 6.05	R 6.41	R 6.80	R 7.21
5.9 <u>WATER EXTENSION CHARGES :-</u>						
5.9.1	Eastford Upper Scheme - Water reticulation	per erf	R 24 484	No longer applicable from 2013/14 onwards		
5.9.2	Eastford Lower scheme - Water reticulation	per erf	R 9 180	No longer applicable from 2013/14 onwards		
5.9.3	Brenton, Portion 77 Of Uitzicht 216 - Water reticulation	per erf	R 11 629	No longer applicable from 2013/14 onwards		
5.9.4	Green Pastures	per erf	R 9 447	No longer applicable from 2013/14 onwards		
5.10 <u>SUNDRY CHARGES :-</u>						
5.10.1	Metered Fire Hydrant / Swimming Pools Water Sales	per Kl.	R 15.10	R 16.01	16.97	R 18
5.10.2	Reconnection Fee (Consumer Moving Into Property)	per service	R 192	R 203	R 216	R 229
5.10.3	Disconnection Fee (Consumer Moving out of Property)	per service	R 192	R 203	R 216	R 229
5.10.4	Penalty Reconnection Fee (For Non-payment Of Account)	per service	R 212	R 225	R 238	R 252
5.10.5 Testing of water meters						
5.10.5.a	Meters up to 32mm	per service	R 896	R 949	R 1 006	R 1 067
5.10.5b	Meters between 40mm and 100mm	per service	R 1 804	R 1 912	R 2 027	R 2 149
5.10.5c	Meters over 100mm	per service	R 2 624	R 2 781	R 2 948	R 3 125
5.10.6	Special Reading	per service	R 192	R 203	R 216	R 229
5.10.7 Repositioning of water meter						
5.10.7a	Meters up to 32mm	per service	R 589	R 625	R 662	R 702
5.10.7b	Meters over 32mm	per service	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
5.10.8	Construct new bulk water meter chamber	per service	R 17 113	R 18 139	R 19 228	R 20 381
5.10.9	Arrear Interest charges on accounts 30 days and over.		Bank Rate +1%	Bank Rate +1%	Bank Rate +1%	Bank Rate +1%
5.11 <u>SALE UNMETERED WATER : TANKER DELIVERIES :-</u>						
5.11.1	Minimum Charge	per load or part	R 525	R 556	R 590	R 625
5.11.2	Travelling Cost To and From Delivery Point	per Km	R 60	R 13.25	R 14.05	R 14.90
5.12 <u>NEW CONNECTIONS [Within 20m of water main] :-</u>						
5.12.1	New Connection 15 mm - Connection rebate subject to 5.13.9 below	Assisted Cost	R 154	R 163	R 173	R 183
5.12.2	New Connection 15 mm, subject to 5.13.9 below	per connection	R 4 736	R 5 020	R 5 321	R 5 641
5.12.3	New Connection 20 mm, subject to 5.13.9 below	per connection	R 5 017	R 5 318	R 5 637	R 5 975
5.12.4	New Connection 25 mm, subject to 5.13.9 below	per connection	R 6 093	R 6 458	R 6 846	R 7 257
5.12.5	New Connection 32 mm, subject to 5.13.9 below	per connection	R 11 264	R 11 939	R 12 656	R 13 415
5.12.6	New Connection 50 mm, subject to 5.13.9 below	per connection	R 40 037	R 42 440	R 44 986	R 47 685
5.12.7	New Connection 75 mm, subject to 5.13.9 below For 50mm and 75mm connections the cost of building a water meter chamber has been included.	per connection	R 43 697	R 46 319	R 49 098	R 52 044
5.12.8	The reduced fee per 5.1.5.1 applies to a consumer who submits acceptable proof that the combined gross monthly income of his and his spouse does not exceed R1200 pm, and is granted in respect of one dwelling unit only used exclusively for residential purposes [CM May 1997].	per connection				
5.12.9	New connections longer than 20 meters in length from the water main shall be provided at cost plus 15%.	per connection	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
5.12.10	All residential buildings less than 50 square meters and must be first home builders.	per connection	R 230	R 244	R 258	R 274
5.13 <u>AVAILABILITY CHARGE - VACANT ERVEN :-</u>						
5.13.1	Availability Charge per annum	per erf	R 2 260	R 2 260	R 2 350	R 2 444

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

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5 WATER TRADING SERVICES						
5.14 PROVISIONS APPLICABLE TO PAYMENT OF ACCOUNTS :-						
5.14.1	The consumer shall pay the above-mentioned monthly accounts provided that if the consumer fails to pay such charges after the Council has taken such steps as it may consider reasonable to collect such charges, the owner of the premises shall be liable to pay on demand such charges as remain.					
5.14.2	All accounts become payable when dispatched from the offices of the Director Finance, and should any amount remain unpaid after the date reflected on the account, the Council shall have the right to disconnect the service to which the account relates without further notice. The due date reflected on the account shall not be less than ten calendar days from the date of dispatch of the account.					
5.14.3	An error or omission in any account or failure to render an account shall not relieve the consumer of his obligation to pay the correct amount due, and the onus shall be on the consumer to satisfy himself that the account rendered is in accordance with the prescribed tariff of charges.					
5.15 WATER AUGMENTATION FEE						
5.15.1	Water Augmentation	Per equivalent erf	R 40 600	R 43 645	R 46 918	#VALUE!
5.16 SERVICE CALLS						
5.16.1	When the Council is called upon by a consumer to attend to any fault or failure of supply at his premises and such fault or failure is not attributed to the Council's staff or equipment, the fee for such service shall be as follows :-	per service	R 282	R 299	R 317	R 336
5.17 TAMPERING WITH PREPAID METERS						
	A service charge for the first incident of a meter tampering will be billed to the customer who benefited from the tampering.	per incident	R 978	R 1 037	R 1 099	R 1 165
	A service charge for the second incident of a meter tampering will be billed to the customer who benefited from the tampering.	per incident	R 1 448	R 1 535	R 1 627	R 1 725
	A service charge for the third incident of a meter tampering will be billed to the customer who benefited from the tampering.	per incident	R 1 931	R 2 047	R 2 170	R 2 300
	After the 4th tamper the meter shall be removed and a new connection fee shall be payable before supply is re-instated.					
5.18 ILLEGAL WATER CONNECTIONS						
5.18.1	A fine for connecting illegally to a municipal water main will be billed to the customer who benefited from the illegal connection	per incident	R 9 157	R 9 707	R 10 289	R 10 906
5.19 SURCHARGE: INACCESSIBLE WATER METERS						
5.19.1	Customers will be notified in writing whenever a water meter has for whatever reason become inaccessible. Consumers will have 14 days from the date of notification to arrange for a reading to be taken.					
5.19.2	A surcharge will thereafter be levied if no response is received on or before the notice period has expired.	per incident	R 333	R 353	R 374	R 396
5.20 A PUNITIVE CONSUMPTION CHARGE OF UP TO 25% ON ALL TARIFFS MAY BE IMPOSED BY SPECIAL RESOLUTION OF COUNCIL DEPENDING ON AVAILABILITY OF RAW WATER						
5.21 WATER LEAKS RESULTING FROM PIPE BURSTS						
5.21.1	Conditions					
5.21.1.1	Domestic and Business: In terms of water leaks the following Council Policy will apply [CR 28/11/96]					
	(i) Relief of 70% on excess water within 30 days of the first excessive account					
	(ii) Relief of 50% on excess water within 60 days of the first excessive account					
	(iii) Relief of 30% on excess water within 90 days of the first excessive account					
5.21.1.2	Relief will only be granted on production of a plumber's certificate, verified by the Town -Engineer, or an on-site inspection carried out by the Town Engineer, and reported on and recommended for assistance. A sworn affidavit in the case of a private individual having repaired the leak is also acceptable.					
5.21.2	Rebate recipients: In the case of indigent recipients, and senior citizens (age 60 or older) a six months average supply prior to the water leak will be made applicable upon production of a plumber's certificate or sworn affidavit in the case of a private individual having repaired the leak. The excessive consumption above the six monthly average applied, to be waived.					

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

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6 ELECTRICITY TRADING SERVICE**6.1 CLASS OF CONSUMER****6.1.1 (a) Tariff 1 and 2 : Domestic**

Private dwellings, individual flats, unlicensed residential, social clubs, libraries, museums, churches and church halls, charitable institutions, non-profit organisations, homeowners associations and electric gates not exceeding a rating of 60 Amp per phase. In the case of consumers in the Housing Schemes the maximum rating shall be 20 Amp, but this maximum may be exceeded at the discretion of the

6.1.1 (b) Tariff 3 ; 4 and 5 : Commercial

Any new commercial or industrial consumer not exceeding a rating of 100 Amp per phase, will only be metered by means of a prepaid meter. Commercial consumers may reconnect on an existing credit meter. Any change from conventional to prepaid metering will be for the cost of the consumer. Only

6.1.1 (c) Tariff 7 : Bulk Supply

Any consumer having a notified maximum demand in excess of 66 kVA (101Amps).

6.1.1 (d) Tariff 9 : Street Lighting

Installations maintained by the Council.

6.1.1 (e) Tariff 10 : Sports Clubs

Athletic and Sports Clubs operating on premises leased from the Council or occupied by them.

6.1.1 (f) Tariff 11 : Availability

An erf, with or without improvements, or, any individual flat or office suite held under sectional title deed, situated within the Municipal Area, which is not connected to the Council's Electricity Supply and which in the opinion of the Council, can reasonably be so connected.

6.1.2 TARIFF USE RESTRICTION

No consumer shall be entitled to use more than one of the foregoing tariffs on any premises without the prior approval, in writing, of the Electrotechnical Engineer.

6.1.3 ELECTRICITY RESALE RESTRICTION

The resale of electricity must comply with Section 20 of the Standard Electricity By-Laws.

6.1.4 SUPPLY CONTRACT

Electricity shall be supplied under these tariffs by contract made or implied, and, with the exemption of approved charges in tenancy, such contract shall be subject to the provisions of section 5 of the Additional Electricity Supply By-Law. If the applicant for an electricity supply is not the owner of the relevant premises, no such supply shall be given by the Council unless, and until such time as the permission of the owner of the premises, or his appointed agent, is given to Council in writing. In such an event the owner ceases to be a consumer in respect of such premises and he will upon again becoming a consumer of such premises have to pay the electricity deposit prescribed in paragraph 6.10.

6.1.5 BASIC CHARGES**6.1.5.1 Conventional Metering**

The fixed basic (service) charges shall be payable at the rate indicated from every month, or portion thereof, following the date upon which the consumer has applied for the services to be connected or upon which the Council is ready to effect such connection to the supply mains, whichever may be the later, irrespective of whether the supply of electricity is used or not.

6.1.5.2 Prepaid Metering

Prepaid meters will have a fixed daily rate.

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

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6 ELECTRICITY TRADING SERVICE						
6.1.6 HOLIDAY HOUSE						
6.1.6.1	A single residential property at which electricity (kWh) has not been purchased for three consecutive months is classified as a "Holiday Home".					
6.1.6.2	In order to change the name of the consumer as well as the tariff codes etc. an administration fee will be charged whenever a holiday house becomes permanently occupied.					
6.1.6.3	The responsibility to prove that a house is/was physically permanently occupied, will be on the onus of the applicant.					
6.1.6.4	The same tariff as Domestic Prepaid Electricity Meter is applicable where a Daily Rate is charged. If the criteria is met , application can be made on a yearly basis for an electrical consumption assessment in order to qualify for the All Inclusive Energy Charge.					
6.2 SUPPLY RATING						
6.2.1 ALTERATION OF SUPPLY RATING						
In respect of tariffs 1, 2, 3, 4 and 5 one(1) month's written notice shall be given if a consumer wishes to alter the rating of the Council's circuit breaker installed under these tariffs, except that a reduction in size will only be permitted in respect of tariffs 1 and 2 within 6 months of a previous change in the circuit breaker size . The following fees are payable in advance and must accompany the written notice for a change in circuit breaker size :-						
<u>Consumers Within Municipal Area: Downgrades / Upgrades</u>						
6.2.1.1	Single phase credit meter connections	per connection	R 390	R 490	R 519	R 551
6.2.1.2	Three Phase credit meter connections	per connection	R 950	R 1 300	R 1 378	R 1 461
6.2.1.3	Prepaid Metering - Single and Three Phase	per connection	R 390	R 380	R 403	R 427
6.2.2 Change from Three Phase to Single Phase						
	Change from three phase Conventional or Prepaid to single phase prepaid metering only	per connection	R 1 000	R 999	R 1 060	R 1 124
6.3 TARIFFS : PREPAID METERING						
6.3.1 TARIFF 1[A] : DOMESTIC - ELECTRIFICATION SCHEME						
<u>Prepaid Metering: Single Phase</u> ENERGY CHARGES						
6.3.1.1 20A : Electrification Housing Scheme (Limited to 20A)						
	Pre Paid Electricity Tariff limited to 400kWh and first 50kWh free					
	Block 1: 0 - 50kWh	cents per kWh	R 0.0000	R 0.0000	R 0.0000	R 0.0000
	Block 2: 51 - 350kWh		R 0.9120	R 0.9713	R 1.0300	R 1.0910
	Block 3: 351 - 600kWh		R 1.2312	R 1.3144	R 1.3930	R 1.4770
	Block 4: 601 - 800kWh		R 1.3338	R 1.4250	R 1.5110	R 1.6010
	Block 5: > 801kWh		R 1.4250	R 1.5219	R 1.6130	R 1.7100
6.3.1.2 Municipal Services Availability Charge (MSAC)						
6.3.1.2.1	For the availability of basic services on even where no rates or charge is levied.					
6.3.1.2.2	To be implemented from 1 January 2014	monthly fee		R 30.00	R 44.00	R 64.00
6.3.1.3 Municipal Services Availability Charge Social Rebate						
6.3.1.3.1	The obligation rests on owners to apply for this social rebate and may be granted to the owner in respect of one dwelling unit only, used exclusively for residential purposes and provided the owner submits acceptable proof that the combined gross monthly income of his and his spouse does not exceed R2,600.					
				100%	100%	100%

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

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6 ELECTRICITY TRADING SERVICE						
6.3.2 TARIFF 1[B] : DOMESTIC - Where no Rates accounts rendered						
Prepaid Electricity Metering						
6.3.2.1 30A : Domestic Consumption						
	Block 1: 0 - 50kWh	cents per kWh	R 0.7410	R 0.7820	R 0.8290	R 0.8790
	Block 2: 51 - 350kWh		R 0.9234	R 0.9713	R 1.0300	R 1.0910
	Block 3: 351 - 600kWh		R 1.2312	R 1.3144	R 1.3930	R 1.4770
	Block 4: 601 - 800kWh		R 1.3338	R 1.4250	R 1.5110	R 1.6010
	Block 5: > 801kWh		R 1.4250	R 1.5219	R 1.6130	R 1.7100
	Daily Rate		R 1.4250	R 1.52	R 1.61	R 1.70
6.3.2.2 60A : Domestic Consumption						
	Block 1: 0 - 50kWh	cents per kWh	R 0.7410	R 0.7820	R 0.8290	R 0.8790
	Block 2: 51 - 350kWh		R 0.9234	R 0.9713	R 1.0300	R 1.0910
	Block 3: 351 - 600kWh		R 1.2312	R 1.3144	R 1.3930	R 1.4770
	Block 4: 601 - 800kWh		R 1.3338	R 1.4250	R 1.5110	R 1.6010
	Block 5: > 801kWh		R 1.4250	R 1.5219	R 1.6130	R 1.7100
	Daily Rate		R 2.8500	R 3.03	R 3.21	R 3.41
6.3.2.2 Municipal Services Availability Charge (MSAC)						
6.3.2.2.1 For the availability of basic services on erven where no rates or charge is levied applicable to 30A and 60A users.						
6.3.2.2.2 To be implemented from 1 January 2014						
		monthly fee		R 30.00	R 44.00	R 64.00
6.3.2.3 Municipal Services Availability Charge Social Rebate						
6.3.2.3.1 The obligation rests on owners to apply for this social rebate and may be granted to the owner in respect of one dwelling unit only, used exclusively for residential purposes and provided the owner submits acceptable proof that the combined gross monthly income of his and his spouse does not exceed R2,600.						
				100%	100%	100%
6.3.4 TARIFF 1[C] : DOMESTIC - ALL INCLUSIVE ENERGY TARIFF						
Limited to single phase 60A or the maximum design capacity of the network supplying the area, e.g. 30A, and only for electrification and residential areas. Application must be made to convert to this tariff and it will be at the discretion of the Electrotechnical Engineer if the criteria is met. Monthly purchases of electricity have to be made for at least 11 of the prior 12 consecutive months in order to qualify for the following year. This tariff has the Daily Rate built into the energy charge of Blocks 1&2. This tariff is NOT available to holiday houses, the commercial sector or 3Phase metering.						
6.3.4.1						
	Block 1: 0 - 50kWh	cents per kWh	R 0.9690	R 1.0226	R 1.0840	R 1.1490
	Block 2: 51 - 350kWh		R 1.1628	R 1.2380	R 1.3120	R 1.3910
	Block 3: 351 - 600kWh		R 1.2426	R 1.3258	R 1.4050	R 1.4900
	Block 4: 601 - 800kWh		R 1.3452	R 1.4364	R 1.5230	R 1.6140
	Block 5: > 801kWh		R 1.4364	R 1.5333	R 1.6250	R 1.7230
No Daily Rate applicable						
6.3.5 TARIFF 1[D] : DOMESTIC - Where Rates accounts are rendered						
Prepaid Electricity Metering						
6.3.5.1 30A : Domestic Consumption						
	Block 1: 0 - 50kWh	cents per kWh	R 0.7410	R 0.7820	R 0.8290	R 0.8790
	Block 2: 51 - 350kWh		R 0.9234	R 0.9713	R 1.0300	R 1.0910
	Block 3: 351 - 600kWh		R 1.2312	R 1.3144	R 1.3930	R 1.4770
	Block 4: 601 - 800kWh		R 1.3338	R 1.4250	R 1.5110	R 1.6010
	Block 5: > 801kWh		R 1.4250	R 1.5219	R 1.6130	R 1.7100
	Daily Rate		R 1.4250	R 1.5162	R 1.6070	R 1.7040
6.3.5.2 60A : Domestic Consumption						
	Block 1: 0 - 50kWh	cents per kWh	R 0.7410	R 0.7820	R 0.8290	R 0.8790
	Block 2: 51 - 350kWh		R 0.9234	R 0.9713	R 1.0300	R 1.0910
	Block 3: 351 - 600kWh		R 1.2312	R 1.3144	R 1.3930	R 1.4770
	Block 4: 601 - 800kWh		R 1.3338	R 1.4250	R 1.5110	R 1.6010
	Block 5: > 801kWh		R 1.4250	R 1.5219	R 1.6130	R 1.7100
	Daily Rate		R 2.8500	R 3.03	R 3.21	R 3.41

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
6	ELECTRICITY TRADING SERVICE					
6.3.6	<u>TARIFF 1[E] : DOMESTIC - THREE PHASE</u> Prepaid Electricity Metering					
6.3.6.1	<u>30A : Domestic Consumption</u>					
	Block 1: 0 - 50kWh	cents per kWh	R 0.7410	R 0.7820	R 0.8290	R 0.8790
	Block 2: 51 - 350kWh		R 0.9234	R 0.9713	R 1.0300	R 1.0910
	Block 3: 351 - 600kWh		R 1.2312	R 1.3144	R 1.3930	R 1.4770
	Block 4: 601 - 800kWh		R 1.3338	R 1.4250	R 1.5110	R 1.6010
	Block 5: > 801kWh		R 1.4250	R 1.5219	R 1.6130	R 1.7100
	Daily Rate		R 4.1382	R 4.40	R 4.66	R 4.94
6.3.6.2	<u>60A : Domestic Consumption</u>					
	Block 1: 0 - 50kWh	cents per kWh	R 0.7410	R 0.7820	R 0.8290	R 0.8790
	Block 2: 51 - 350kWh		R 0.9234	R 0.9713	R 1.0300	R 1.0910
	Block 3: 351 - 600kWh		R 1.2312	R 1.3144	R 1.3930	R 1.4770
	Block 4: 601 - 800kWh		R 1.3338	R 1.4250	R 1.5110	R 1.6010
	Block 5: > 801kWh		R 1.4250	R 1.5219	R 1.6130	R 1.7100
	Daily Rate		R 8.2650	R 8.79	R 9.32	R 9.88
6.3.7	<u>TARIFF 1[F] : DOMESTIC - HOLIDAY HOMES</u> Single Phase and Three Phase Prepaid Metering					
6.3.7.1	<u>30A : SINGLE PHASE Domestic Consumption</u>					
	Block 1: 0 - 50kWh	cents per kWh	R 0.7410	R 0.7820	R 0.8290	R 0.8790
	Block 2: 51 - 350kWh		R 0.9234	R 0.9713	R 1.0300	R 1.0910
	Block 3: 351 - 600kWh		R 1.2312	R 1.3144	R 1.3930	R 1.4770
	Block 4: 601 - 800kWh		R 1.3338	R 1.4250	R 1.5110	R 1.6010
	Block 5: > 801kWh		R 1.4250	R 1.5219	R 1.6130	R 1.7100
	Daily Rate		R 1.4250	R 1.52	R 1.61	R 1.70
6.3.7.2	<u>60A : SINGLE PHASE Domestic Consumption</u>					
	Block 1: 0 - 50kWh	cents per kWh	R 0.7410	R 0.7820	R 0.8290	R 0.8790
	Block 2: 51 - 350kWh		R 0.9234	R 0.9713	R 1.0300	R 1.0910
	Block 3: 351 - 600kWh		R 1.2312	R 1.3144	R 1.3930	R 1.4770
	Block 4: 601 - 800kWh		R 1.3338	R 1.4250	R 1.5110	R 1.6010
	Block 5: > 801kWh		R 1.4250	R 1.5219	R 1.6130	R 1.7100
	Daily Rate		R 2.8500	R 3.03	R 3.21	R 3.41
6.3.7.3	<u>30A : THREE PHASE Domestic Consumption</u>					
	Block 1: 0 - 50kWh	cents per kWh	R 0.7410	R 0.7820	R 0.8290	R 0.8790
	Block 2: 51 - 350kWh		R 0.9234	R 0.9713	R 1.0300	R 1.0910
	Block 3: 351 - 600kWh		R 1.2312	R 1.3144	R 1.3930	R 1.4770
	Block 4: 601 - 800kWh		R 1.3338	R 1.4250	R 1.5110	R 1.6010
	Block 5: > 801kWh		R 1.4250	R 1.5219	R 1.6130	R 1.7100
	Daily Rate		R 4.1382	R 4.40	R 4.66	R 4.94
6.3.7.4	<u>60A : THREE PHASE Domestic Consumption</u>					
	Block 1: 0 - 50kWh	cents per kWh	R 0.7410	R 0.7820	R 0.8290	R 0.8790
	Block 2: 51 - 350kWh		R 0.9234	R 0.9713	R 1.0300	R 1.0910
	Block 3: 351 - 600kWh		R 1.2312	R 1.3144	R 1.3930	R 1.4770
	Block 4: 601 - 800kWh		R 1.3338	R 1.4250	R 1.5110	R 1.6010
	Block 5: > 801kWh		R 1.4250	R 1.5219	R 1.6130	R 1.7100
	Daily Rate		R 8.2650	R 8.79	R 9.32	R 9.88
6.3.8	<u>TARIFF 3[A] : COMMERCIAL SINGLE PHASE</u>					
6.3.8.1	<u>30 Amp : Commercial Consumption</u>					
	Consumption charge no limit to units	cents per kWh	R 1.2882	R 1.3680	R 1.4500	R 1.5370
	Daily Rate	per day	R 5.3922	R 5.56	R 5.90	R 6.25
6.3.8.2	<u>60 Amp : Commercial Consumption</u>					
	Consumption charge no limit to units	cents per kWh	R 1.2882	R 1.3680	R 1.4500	R 1.5370
	Daily Rate	per day	R 10.7844	R 11.13	R 11.79	R 12.50

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
6 ELECTRICITY TRADING SERVICE						
6.3.9 <u>TARIFF 3[B] : COMMERCIAL THREE PHASE</u>						
6.3.9.1 <u>30 Amp : Commercial Consumption</u>						
	Consumption charge no limit to units	cents per kWh	R 1.2882	R 1.3680	R 1.4500	R 1.5370
	Daily Rate	per day	R 15.6408	R 16.13	R 17.10	R 18.12
6.3.9.2 <u>60 Amp : Commercial Consumption</u>						
	Consumption charge no limit to units	cents per kWh	R 1.2882	R 1.3680	R 1.4500	R 1.5370
	Daily Rate	per day	R 31.2816	R 32.26	R 34.20	R 36.25
6.3.9.3 <u>100 Amp : Commercial Consumption</u>						
	Consumption charge no limit to units	cents per kWh	R 1.2882	R 1.3680	R 1.4500	R 1.5370
	Daily Rate	per day	R 52.1322	R 53.77	R 57.00	R 60.42
<u>TARIFFS : CONVENTIONAL METERING (CREDIT METER)</u>						
6.3.10 <u>TARIFF 2[A] : DOMESTIC SINGLE PHASE</u> <i>Standard Metering</i>						
6.3.10.1 <u>30A : SINGLE PHASE Domestic Consumption</u>						
	Block 1: 0 - 50kWh	cents per kWh	R 0.7410	R 0.7820	R 0.8290	R 0.8790
	Block 2: 51 - 350kWh		R 0.9234	R 0.9713	R 1.0300	R 1.0910
	Block 3: 351 - 600kWh		R 1.2312	R 1.3144	R 1.3930	R 1.4770
	Block 4: 601 - 800kWh		R 1.3338	R 1.4250	R 1.5110	R 1.6010
	Block 5: > 801kWh		R 1.4250	R 1.5219	R 1.6130	R 1.7100
	Monthly Basic Charge		R 78.66	R 81.00	R 86.00	R 91.00
6.3.10.2 <u>60A : SINGLE PHASE Domestic Consumption</u>						
	Block 1: 0 - 50kWh	cents per kWh	R 0.7410	R 0.7820	R 0.8290	R 0.8790
	Block 2: 51 - 350kWh		R 0.9234	R 0.9713	R 1.0300	R 1.0910
	Block 3: 351 - 600kWh		R 1.2312	R 1.3144	R 1.3930	R 1.4770
	Block 4: 601 - 800kWh		R 1.3338	R 1.4250	R 1.5110	R 1.6010
	Block 5: > 801kWh		R 1.4250	R 1.5219	R 1.6130	R 1.7100
	Monthly Basic Charge		R 157.32	R 162.00	R 172.00	R 182.00
6.3.10.3 <u>80A : SINGLE PHASE Domestic Consumption (NOT AVAILABLE FOR</u>						
	Block 1: 0 - 50kWh	cents per kWh	R 0.7410	R 0.7820	R 0.8290	R 0.8790
	Block 2: 51 - 350kWh		R 0.9234	R 0.9713	R 1.0300	R 1.0910
	Block 3: 351 - 600kWh		R 1.2312	R 1.3144	R 1.3930	R 1.4770
	Block 4: 601 - 800kWh		R 1.3338	R 1.4250	R 1.5110	R 1.6010
	Block 5: > 801kWh		R 1.4250	R 1.5219	R 1.6130	R 1.7100
	Monthly Basic Charge		R 410.40	R 435.00	R 462.00	R 489.00
6.3.11 <u>TARIFF 2[B] : DOMESTIC THREE PHASE</u> <i>Standard Metering</i>						
<p>These charges shall also apply to polyphase connections but the monthly basic charge shall be payable at the rates per ampere rating of the polyphase circuit breaker installed multiplied by the number of poles.</p> <p>A monthly minimum basic charge, based on 30 amperes per phase shall be payable by the owner of a building where an individual consumer service connection is installed, and will also be applicable to all consumer service connections which temporarily do not make use of the consumer service connection. For the application of this tariff the owner shall be as is described in section 2 of the Valuation Ordinance of 1993.</p> <p>In such cases where an ampere rating falls in between any of the above ampere categories the basic charge applicable to such case shall be the higher basic charge.</p>						

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
6 ELECTRICITY TRADING SERVICE						
6.3.11.1 30A : 3 PHASE Domestic Consumption						
	Block 1: 0 - 50kWh	cents per kWh	R 0.7410	R 0.7820	R 0.8290	R 0.8790
	Block 2: 51 - 350kWh		R 0.9234	R 0.9713	R 1.0300	R 1.0910
	Block 3: 351 - 600kWh		R 1.2312	R 1.3144	R 1.3930	R 1.4770
	Block 4: 601 - 800kWh		R 1.3338	R 1.4250	R 1.5110	R 1.6010
	Block 5: > 801kWh		R 1.4250	R 1.5219	R 1.6130	R 1.7100
	Monthly Basic Charge		R 228.00	R 235.00	R 249.00	R 264.00
6.3.11.2 60A : 3 PHASE Domestic Consumption						
	Block 1: 0 - 50kWh	cents per kWh	R 0.7410	R 0.7820	R 0.8290	R 0.8790
	Block 2: 51 - 350kWh		R 0.9234	R 0.9713	R 1.0300	R 1.0910
	Block 3: 351 - 600kWh		R 1.2312	R 1.3144	R 1.3930	R 1.4770
	Block 4: 601 - 800kWh		R 1.3338	R 1.4250	R 1.5110	R 1.6010
	Block 5: > 801kWh		R 1.4250	R 1.5219	R 1.6130	R 1.7100
	Monthly Basic Charge		R 456.00	R 470.00	R 498.00	R 528.00
6.3.12 TARIFF 5[A] : COMMERCIAL SINGLE PHASE						
<i>Standard Metering: Single Phase</i>						
6.3.12.1 30 Amp : Commercial Consumption						
	Consumption charge no limit to units	cents per kWh	R 1.2882	R 1.3680	R 1.4500	R 1.5370
	Basic Charge	per billing mth	R 205.20	R 211.00	R 224.00	R 237.00
6.3.12.2 60 Amp : Commercial Consumption						
	Consumption charge no limit to units	cents per kWh	R 1.2882	R 1.3680	R 1.4500	R 1.5370
	Basic Charge	per billing mth	R 410.40	R 423.00	R 448.00	R 475.00
6.3.12.3 80 Amp : Commercial Consumption (NOT AVAILABLE TO NEW CONSUMERS OR CHANGE OF CONSUMER)						
	Consumption charge no limit to units	cents per kWh	R 1.2882	R 1.3680	R 1.4500	R 1.5370
	Basic Charge	per billing mth	R 882.36	R 935.00	R 991.00	R 1 050.00
6.3.12.4 100 Amp : Commercial Consumption (NOT AVAILABLE TO NEW CONSUMERS)						
	Consumption charge no limit to units	cents per kWh	R 1.2882	R 1.3680	R 1.4500	R 1.5370
	Basic Charge	per billing mth	R 1 190.16	R 1 226.00	R 1 299.00	R 1 377.00
6.3.13 TARIFF 5[B] : COMMERCIAL THREE PHASE						
<i>Standard Metering: Three Phase</i>						
A monthly minimum basic charge, based on 30 Amps per phase, shall be payable by the owner of a building where an individual consumer service connection is installed, and will also be applicable to all consumer service connections which temporarily do not make use of the consumer service connection. For the application of this tariff the owner shall						
6.3.13.1 30 Amp : Commercial Consumption						
	Consumption charge no limit to units	cents per kWh	R 1.2882	R 1.3680	R 1.4500	R 1.5370
	Basic Charge	per billing mth	R 595.08	R 613.00	R 650.00	R 689.00
6.3.13.2 60 Amp : Commercial Consumption						
	Consumption charge no limit to units	cents per kWh	R 1.2882	R 1.3680	R 1.4500	R 1.5370
	Basic Charge	per billing mth	R 1 190.16	R 1 226.00	R 1 299.00	R 1 377.00
6.3.13.3 80 Amp : Commercial Consumption (NOT AVAILABLE TO NEW CONSUMERS)						
	Consumption charge no limit to units	cents per kWh	R 1.2882	R 1.3680	R 1.4500	R 1.5370
	Basic Charge	per billing mth	R 1 983.60	R 2 043.00	R 2 166.00	R 2 296.00
6.3.13.4 100 Amp : Commercial Consumption						
	Consumption charge no limit to units	cents per kWh	R 1.2882	R 1.3680	R 1.4500	R 1.5370
	Basic Charge	per billing mth	R 1 983.60	R 2 043.00	R 2 166.00	R 2 296.00

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
6 ELECTRICITY TRADING SERVICE						
6.3.14	<u>TARIFF 7[A] : BULK SUPPLY</u>					
	<u>Conditions Of Supply</u>					
6.3.14.1	Minimum Notified Maximum Demand shall be 66 kVA					
6.3.14.2	The supply of electricity to consumers metered in terms of this tariff scale shall be at MV (Medium Voltage) or LV (Low Voltage) connection and at the discretion of the Electrotechnical Engineer.					
6.3.14.3	This tariff shall be applicable to any service where the consumer contracts in writing to take supply or pay the minimum charges for an initial period of at least two (2) years after which the contract may be terminated subject to six (6) months written notice of termination by the consumer.					
6.3.14.4	On making application for a supply under this tariff the consumer's notified maximum demand shall not be exceeded by more than 25% without at least three (3) months notice having been given in writing to the Town Electrotechnical Engineer. On expiry of such period of notice, or immediately if such increase has occurred without					
6.3.14.5	The maximum demand charge shall be payable at the rate indicated for every month or portion thereof following the date upon which the consumer has applied for the service to be connected or upon which the Council is ready to effect such connection to the supply mains, whichever may be the later, irrespective of whether the supply of electricity is used or not. The said charge shall continue to be payable until the expiry of the period of notice required to be given and shall be based upon the notified maximum demand or the maximum demand of the installation. Such maximum demand shall be the maximum load of that installation sustained or averaged for any 30 minute period during any month. If so required by the Town Electrotechnical Engineer, the maximum current in amperes sustained or averaged for					
6.3.14.6	VACANT ERVEN - BULK Supply to Developments This fee shall apply to vacant erven only. In the case of developments taking the electricity supply at bulk, the availability fee payable in respect of vacant erven shall be waived however the Network Access charge shall be payable on the Notified Demand or the highest recorded maximum demand for the month in question, whichever is the greatest.					
6.3.14.7	HOUSING DEVELOPMENTS - BULK SUPPLY TO HOUSING DEVELOPMENTS Housing Developments that are metered by means of a Bulk meter can apply annually for a Bulk Discount. The % discount that the development will be eligible for will be determined by the Director of Finance and will be at his discretion and application must be made one (1) month the					
6.3.14.8	<u>MAXIMUM DEMAND CHARGES - All areas</u>					
	Maximum Demand Charge: Low voltage supply (<500V)	per KVA	R 165.3000	R 171.9348	R 182.2510	R 193.1860
	Network Access Charge	per KVA	R 31.7490	R 33.0144	R 34.9950	R 37.0950
	Maximum Demand Charge: High voltage supply (>=500 V and <+22kV)	per KVA	R 153.6720	R 159.8964	R 169.4900	R 179.6600
	Network Access Charge	per KVA	R 29.5260	R 30.7002	R 32.5420	R 34.4950
6.3.14.9	<u>BASIC CHARGE</u>					
	Basic Charge	per month	R 632.70	R 652.00	R 691.00	R 733.00
6.3.14.10	<u>ENERGY CHARGE</u>					
	Bulk consumption					
	Low (<500 V)	cents per kWh	R 0.5139	R 0.5627	R 0.5960	R 0.6320
	High (>500 V)	cents per kWh	R 0.4779	R 0.5233	R 0.5550	R 0.5880
6.3.14.11	<u>DISCOUNT</u>					
	High Voltage Supply Discount	On KVA + kWh	R 0.0700	R 0.0700	R 0.0740	R 0.0790

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
6 ELECTRICITY TRADING SERVICE						
6.3.15 TARIFF 7B: BULK SUPPLY - TIME OF USE TARIFF						
6.3.15.1 Available to customers with supplies less than 500V who can shift their load to defined time period						
6.3.15.1.1 Time of use tariff - Availability to bulk residential developments						
The Time of Use (TOU) tariff will only be available for residential developments on a Bulk Supply after 60% of the erven in the development have houses build on the erven and occupation of the houses have been taken.						
Once a consumer has changed to the TOU tariff, a minimum stay period of 12 months is required. Once the 12 months have elapsed, application can be made to change back to the Maximum Demand Tariff. A 3 Month termination notice must be given.						
Consumers must have the necessary electronic metering equipment installed and correctly programmed for the TOU at their cost.						
Where existing Consumers consider conversion to TOU, it will be the Consumers' responsibility to do a tariff study.						
The Reactive Energy Charge is applied to kVArh in excess of 30% (0.96 Power Factor) of kWh recorded during peak and standard periods. The excess reactive energy is determined per 30 minute integrating period and accumulated for the month and will only be applicable during high-demand season.						
LOW VOLTAGE						
6.3.15.2 Basic Charge		per month	R 632.7000	R 652.0800	R 691.2050	R 732.6770
Network Demand Charge		per KVA	R 41.1312	R 42.7728	R 45.3390	R 48.0600
Network Access Charge		per KVA	R 31.7490	R 33.0144	R 34.9950	R 37.0950
6.3.15.3 Energy Charge : Low Voltage supply						
6.3.15.3.1 High Demand (June to August)						
Peak		cents per kWh	R 2.9737	R 2.6431	R 2.8020	R 2.9700
Standard		cents per kWh	R 0.7863	R 0.8461	R 0.8970	R 0.9510
Off-Peak		cents per kWh	R 0.4277	R 0.4892	R 0.5190	R 0.5500
6.3.15.3.2 Low Demand (Sept. to May)						
Peak		cents per kWh	R 0.8437	R 0.9062	R 0.9610	R 1.0180
Standard		cents per kWh	R 0.5237	R 0.6439	R 0.6830	R 0.7230
Off-Peak		cents per kWh	R 0.3710	R 0.4324	R 0.4580	R 0.4860
6.3.15.3.3 Reactive Energy Charge		cent per kVArh	R 0.1278	R 0.1119	R 0.1190	R 0.1260
HIGH VOLTAGE (>=500V and < 66kV)						
6.3.15.4 Basic Charge						
6.3.15.4.1 Basic Charge		per month	R 632.7000	R 652.0800	R 691.2050	R 732.6770
6.3.15.4.2 Network Demand Charge		per KVA	R 38.3952	R 39.7746	R 42.1610	R 44.6910
6.3.15.4.3 Network Access Charge		per KVA	R 29.5146	R 30.7002	R 32.5420	R 34.4950
6.3.15.5 Energy Charge - HIGH VOLTAGE (>=500V and < 66kV)						
6.3.15.5.1 High Demand (June to August)						
Peak		cents per kWh	R 2.7900	R 2.4581	R 2.6060	R 2.7620
Standard		cents per kWh	R 0.7378	R 0.7868	R 0.8340	R 0.8840
Off-Peak		cents per kWh	R 0.4014	R 0.4550	R 0.4820	R 0.5110
6.3.15.5.2 Low Demand (Sept. to May)						
Peak		cents per kWh	R 0.7917	R 0.8428	R 0.8930	R 0.9470
Standard		cents per kWh	R 0.4913	R 0.5988	R 0.6350	R 0.6730
Off-Peak		cents per kWh	R 0.3485	R 0.4021	R 0.4260	R 0.4520
6.3.15.5.3 Reactive Energy Charge		cent per kVArh	R 0.1278	R 0.1119	R 0.1190	R 0.1260

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
6 ELECTRICITY TRADING SERVICE						
6.3.16 <u>TARIFF 9 : STREET LIGHTING</u>						
<u>ENERGY CHARGE</u>						
6.3.16.1	Street Lighting Consumption	per kWh	R 1.3452	R 1.4364	R 1.5230	R 1.6140
6.3.16.2	Street Lights Basic		R 0	R 0	R 0.0000	R 0.0000
6.3.16.2	Unmetered Street Light Consumption is to be estimated by the Town Electrotechnical Engineer at 4000 Burning Hours p.a.	per street light	TEE to determine			
6.3.17 <u>TARIFF 10 [A] : SPORTS CLUBS</u>						
6.3.17.1.1 In respect of Floodlights at sports fields which are separately metered and which are erected on the property of the Council, no monthly fixed charge will be payable.						
<u>SINGLE PHASE</u>						
6.3.17.2	<u>30 Amp</u>					
	Consumption charge no limit to units	cents per kWh	R 1.2312	R 1.3144	R 1.3930	R 1.4770
	Basic Charge	per billing mth	R 78.66	R 81.00	R 86.00	R 91.00
6.3.17.3	<u>60 Amp</u>					
	Consumption charge no limit to units	cents per kWh	R 1.2312	R 1.3144	R 1.3930	R 1.4770
	Basic Charge	per billing mth	R 157.32	R 162.00	R 172.00	R 182.00
<u>THREE PHASE</u>						
6.3.17.4	<u>30 Amp</u>					
	Consumption charge no limit to units	cents per kWh	R 1.2312	R 1.3144	R 1.3930	R 1.4770
	Basic Charge	per billing mth	R 228.00	R 235.00	R 249.00	R 264.00
6.3.17.5	<u>60 Amp</u>					
	Consumption charge no limit to units	cents per kWh	R 1.2312	R 1.3144	R 1.3930	R 1.4770
	Basic Charge	per billing mth	R 456.00	R 470.00	R 498.00	R 528.00
6.3.17.6 <u>TARIFF 10 [C] : SPORTS CLUBS - PREPAID METERING</u>						
6.3.17.6.1	Hornlee Sports Field		R 90.0600	R 95.9196	R 101.6750	R 107.7750
6.3.17.6.2	Dam-se-Bos Sports Field		R 39.6700	R 42.2484	R 44.7830	R 47.4700
6.3.17.6.3	White Location Sports Field		R 1.3700	R 1.4592	R 1.5470	R 1.6400
6.3.17.6.4	Smutsville Netball Club		R 1.3700	R 1.4592	R 1.5470	R 1.6400
6.3.17.6.5	Smutsville Sports Club	per kWh	R 39.6700	R 42.2484	R 44.7830	R 47.4700
6.3.17.7 <u>LOERIE PARK HIGHMAST LIGHTING</u>						
6.3.17.7.1	Practice	per hour	R 32.00	R 35	R 37	R 39
6.3.17.7.2	Club	per hour	R 56.00	R 60	R 64	R 67
6.3.17.7.3	National	per hour	R 160.00	R 170	R 180	R 191
6.3.18 <u>TARIFF 11 : AVAILABILITY CHARGE [see 6.1.1 (f)]</u>						
6.3.18.1	Single residential	per annum	R 2 128.00	R 2 266	R 2 357	R 2 451
6.3.18.2	Other	per annum	R 5 852.00	R 6 232	R 6 482	R 6 741
6.3.18.3	This charge is due and payable on 1 July each year by the owner of each erf or individual flat, shop or office suite held under Sectional Title Deed or sub-rental agreement which is not connected to the Council's mains and which, in the opinion of the Council, can reasonably be so connected. Should such erf, individual flat, shop or office suite be connected to the supply mains during the period in respect of which the annual charges per 6.3.18.1 or 6.3.18.2 were payable, such annual charge shall be adjusted for that year for the period calculated from the date of connection to the 30th of June of that year. Should the supply to any such erf, individual flat, shop or office suite be discontinued, then a pro-rata amount of the annual charge per 6.3.18.1 or 6.3.18.2, whichever is applicable, shall be levied from the date of disconnection to the 30th June of that year and thereafter annually for as long as supply is not taken from the Council's mains.					
6.3.18.4	Should the charge not be paid by 30 September in the year in which it became due and payable, interest at the standard rate defined in section 2 of Ordinance 20 of 1974, and calculated in terms of section 89(3) of the same Ordinance, shall be paid thereon from the 1 October of such year.					

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
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6 ELECTRICITY TRADING SERVICE

6.3.18.5 Property owners who have elected to pay their assessment rates in instalments in terms of section 90 of Ordinance 20 of 1974, shall be entitled to pay the charges referred to in sub-section 6.3.18.1 and 6.3.18.2 in equal monthly instalments, interest free, provided each instalment is paid by the last day of each month. Failure to pay such instalments timeously will result in the same interest mentioned in sub-section 6.3.18.4 above being payable for each month the property owner defaults.

6.4 SERVICE CONNECTIONS**6.4.1 Service Connection To Premises**

The council shall provide a service connection between the supply main and the consumer's installation within the Council Area of supply as determined by the Electricity Control Board, in terms of the Standard By-Law. In all cases within the Council's area of supply the consumer shall, at no cost to the Council, provide a satisfactory cable trench on his property, for such service connection to the boundary line of the premises along a route indicated by the Electrotechnical Engineer.

In the case of a Temporary Builder's Supply, the connection will be a 30Amp (maximum) supply that will be conventionally metered until the connection is swung to the permanent supply which will be a Prepaid Metering.

For Public Lighting and Gate House Controls, only a conventional meter with a 30Amp (maximum) supply will be permissible.

6.4.2 Service Connection Metering Requirements**6.4.2.1 Single Phase Connections**

In the case of single phase or three phase domestic and commercial connections, use will only be made of the Prepaid Metering system unless otherwise determined by the Electrotechnical Engineer.

6.4.2.2 Second Meters On Erf

Application for the provision of a second meter on an erf will be done by means of a prepaid meter provided that:-
The main house is limited to 30Amps maximum and,
The 2nd dwelling is also limited to 30Amps maximum.

6.4.3 CONNECTION FEES TARIFFS 1,2,3 and 5**6.4.3.1 Connection fee for Single phase:**

Service Connection: Prepaid Meter	per connection	R 4 000	R 6 000	R 6 360	R 6 742
Housing Schemes Commitment Fee	per connection	R 250	R 250	R 265	R 281

6.4.3.2 Connection fee for Three phase:

Service Connection: Prepaid Meter	per connection	R 6 800	R 9 000	R 9 540	R 10 112
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6.4.3.3 Commitment fee for pre-paid metered supply in self-help housing schemes

per connection	R 500	R 500	R 530	R 562
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6.4.3.4 Where the distance from the Council's point of supply and the consumers point of control exceeds 50 meters, the consumer shall pay the additional costs plus 15% administration and supervision fees, based on such calculated costs.**6.4.3.5 All service connections other than those described in paragraph (a) shall be charged at cost from supply mains to consumers point of supply inclusive of the Council's main switch, metering equipment and where applicable HV switch gear, transformers, HV and LV cabling and tariff circuit breaker plus 15% administration and supervision charges. In the event of the total cost being less than the appropriate fees in paragraph (a) the fees therein shall be payable.**

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
6	ELECTRICITY TRADING SERVICE					
6.4.3.6	Changing from single phase to three-phase connection is the total cost price plus 15% less a credit of R72.00 if the meter can at the discretion of the Electrotechnical Engineer be successfully re-used at any other installation. Internal charges from three-phase to single-phase at a basic fee of R 650.00 less a rebate of R 150.00 for the three-phase meter if at the discretion of the Town Electrotechnical Engineer it could be re-used at any other installation. All other connections at cost price plus;					
6.4.3.7	Where a new connection is required to premises from which a previous connection has been disconnected and removed, the fees and charges prescribed in sub-section (3) shall be payable, subject to adjustment for the depreciated value of any materials or equipment the Town Electrotechnical Engineer may decide to re-use for the new service connection.					
6.4.3.8	Where in terms of the Standard By-Law accommodation is provided on the premises for the housing of the Council's transformer plant required to supply the consumer's premises as well as to supply the adjacent area, the connection fee shall be the cost of providing the medium voltage connection, The Council's main switch and metering equipment plus the pro-rata cost of the transformer and HV switch-gear plus 15% of the total cost in respect of administration and supervision charges.					
6.4.3.9	The total cost of connection fees shall be payable in advance.					
6.4.3.10	Conversion from conventional meter to prepaid meter. This conversion fee only subsidizes the first change from 1 conventional meter to 1 prepaid meter. Additional and or new meters will be charged full price.					
	Single Phase		R 500	R 499	R 529	R 561
	Three Phase		R 1 500	R 1 499	R 1 589	R 1 684
6.5	<u>SERVICE CALLS</u> When the Council is called upon by a consumer to attend to any fault or failure of supply at his premises and such fault or failure is not attributed to the Council's staff or equipment, the fee for such service in terms of Section 22 of the Standard By-Law shall be as follows :-					
6.5.1	<u>DURING NORMAL WORKING HOURS</u>					
6.5.1.1	- All Areas	per service	R 250	R 380	R 403	R 427
6.5.2	<u>AFTER NORMAL WORKING HOURS</u>					
6.5.2.1	- All Areas	per service	R 300	R 450	R 477	R 506
6.5.2	<u>PREPAID METERING CHARGES</u>					
6.5.2.1	Tariff change Admin Fee - single or 3Ph Prepaid Metering	per change	R 250	R 266	R 282	R 299
6.5.2.2	Vendors - Admin Charge for Token Validation	per service	R 50	R 53	R 56	R 60
6.6	<u>DISCONNECTION AND RECONNECTION : CHANGE OF CONSUMER</u>					
6.6.1	Where premises have been disconnected upon termination of the supply agreement as result of change of consumer, or when a temporary disconnection of supply has been effected in terms of Section 28(1) and (2) of the Standard By-Law, reconnection shall be made after payment of the following:-					
6.6.2	<u>DURING NORMAL WORKING HOURS</u>					
6.6.2.1	- All Areas	per service	R 200	R 213	R 226	R 239
6.6.3	<u>AFTER NORMAL WORKING HOURS</u>					
6.6.3.1	- All Areas	per service	R 500	R 533	R 564	R 598
6.6.4	<u>DISCONNECTION AND RECONNECTION : NON- PAYMENT OF ACCOUNT</u>					

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
6	ELECTRICITY TRADING SERVICE					
	<p>When disconnection of the supply has been effected in terms of section 19 of the standard By-Law, reconnection shall be made subject to the approval of the Manager Finance on payment of a basic fee as stated below, provided that no such approval shall be given if the full amount of the outstanding charges which have accrued in terms of these Tariff of Charges either prior to or during the period of disconnection, have not been paid, together with any outstanding deposit referred to in Section 6.10.</p> <p>The basic reconnection fee payable for non-payment of account shall accrue and be due and payable whether the supply has been disconnected or not, provided that in all cases the Manager Finance has issued written instructions to the Town Electrotechnical Engineer to disconnect the supply to the premises. Notwithstanding such connection the ampere charge for the contracted supply shall accrue as if disconnection was not made.</p>					
6.6.4.1	- All Areas					
	During normal working hours	per service	R 200	R 213	R 226	R 239
	After normal working hours	per service	R 500	R 533	R 564	R 598
6.6.5	When in terms of Section 28 of the Standard By-Law a temporary disconnection of supply has been effected at the consumer's request or as directed by the Town Electrotechnical Engineer to enable such building alterations or additions to be made and such building is supplied with an overhead service connection, the Town Electrotechnical Engineer may require the reconnection to be by means of an underground service connection. The cost, excluding the Council's main switch and metering equipment shall be borne by the consumer.					
6.6.6	When in terms of Section 28 of the Standard By-Law a temporary disconnection is made at the request of the consumer, the ampere charge for the contracted supply will accrue against the consumer and be paid by him in terms of these Tariff of Charges and Additional Electrical By-Laws as if such disconnection was not effected.					
6.7	METER TEST					
	When in terms of Section 58 of the Standard By-Law, a consumer requires a meter to be tested, the fee to be deposited at the office of the Municipal Manager Finance for each such meter shall be as follows :-					
6.7.1	WITHIN THE MUNICIPAL AREA					
6.7.1.1	- Single phase meter (including Pre Paid meter)	per test	R 390	R 415	R 440	R 467
6.7.1.2	- Three-phase meter (including Pre Paid meter)	per test	R 500	R 533	R 564	R 598
6.8	SPECIAL METER READINGS					
6.8.1	Where in terms of Section 59 of the Standard By-Law a consumer requires a special reading of a meter, such service shall be rendered by the Council on payment of the following fees :-					
6.8.1.1	- All Areas	per service	R 390	R 380	R 403	R 427
6.8.2	In cases where a final account is required for an approved of tenancy is involved, the fee referred to in this section shall be waived.					
6.8.3	This sum will also be waived in cases where a special meter reading reveals that the last reading was incorrect and provided that such incorrect reading had not been processed for assessment purposes.					

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
6 ELECTRICITY TRADING SERVICE						
6.9 INSPECTION AND TEST						
6.9.1 Where in terms of Section 53 of the Standard By-Law the inspection or test of an installation is required, the following fees shall be payable before each such inspection or test :-						
6.9.1.1	- Within the Municipal Area	per service	R 390	R 380	R 403	R 427
6.10 DEPOSITS						
The Municipal Manager Finance may accept bank or such other suitable guarantees in lieu of deposits which exceed R 1 000.00. Before obtaining a supply of electricity from the Council's mains, in terms of Section 17 of the Standard By-law, all consumers must pay cash deposits as set out below :-						
6.10.1 TARIFF 1						
Where metering is done by means of the Prepaid Meters, no deposit will be payable.						
6.10.2 TARIFF 2						
With the use of the rotating disc meter the deposit will be six times the total charge of the ampere rating of the circuit breaker installed and which do not exceed 40 ampere, and five times the total charge of the ampere rating of the circuit breaker or circuit breakers installed if such charge exceeds 40 amperes.						
6.10.3 TARIFF 3						
Three times the total charge of the ampere rating of the circuit breaker or circuit breakers installed.						
6.10.4 TARIFF 5						
Where metering is done by means of the Prepaid Meters, no deposit will be payable.						
6.10.5 TARIFF 7						
Three times the demand charge based on 70% of the notified maximum demand, Bulk Supply Section 6.3.14.4 notice is given of an intended increase in the notified maximum demand.						
6.10.6 DEPOSIT ADJUSTMENT						
6.10.6.1 When a domestic consumer fails to pay the account by the due date and his name appears on the Disconnection List thereafter issued by the Director of Finance, the deposit of the consumer shall be reviewed and adjusted by the Director of Finance to cover an account for electricity and water for a period of 3 months based on the consumers consumption over the previous 6 months.						
6.10.6.2 When, at the request of the consumer the rating of the tariff circuit breaker is increased, the consumer must augment his deposit by an amount fixed by the Director of Finance.						
6.10.6.3 Where the rating of the main circuit breaker is decreased the consumer is entitled to claim in writing a refund of the difference between the previous deposit and the deposit applicable to the lower rating. In the above tariffs the words "charge" and "amount" shall be that prescribed in Section 1 together with any surcharge which at time of application for a supply may be applicable in terms of Section 187 (5) of Ordinance 20 of 1974 and section 19G(7)(a) and (b) of the Local Government Transition Act 209 of 1993, as amended.						
6.10.6.4 That the Council agrees to the Director of Finance conducting a review of all bank guarantees lodged in lieu of a electricity consumer deposit every two years in August and that this process be initiated by immediate review.						
6.10.6.5 The increased electricity guarantee to be lodged with the Council in terms of paragraph 6.10.7.4 shall be the equivalent amount payable under the applicable electricity tariff which the consumer, in the Director of Finance's opinion, is likely to consume during three consecutive months and is based on the consumption over the previous 6 months.						
6.10.6.6 Any security deposited by a customer in cash or as a bank guarantee for a supply of electricity shall cover a supply of 3 months and shall be held as security to be offset against the customers account only in the event of termination of the supply agreement or default of the consumer.						

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
6 ELECTRICITY TRADING SERVICE						
6.10.6.7	In the event that a customer has not claimed a refund of a cash deposit, after terminating the supply agreement or has for whatever reason ceased to receive a supply for one year, then on the expiry of one year such deposit shall be forfeited to the Council.					
6.11 ELECTRICITY CAPITAL CONTRIBUTION FEE						
6.11.1	Electricity Capital Contribution	per equivalent residential unit	R 11 890	R 12 663	R 13 423	R 14 228
6.11.2	Salt River / Eastford Special Levy: for new developments that would normally be supplied from the Salt River and Eastford Substations (as determined by the Town Electrotechnical Engineer)	per equivalent residential unit	R 5 405	R 5 756	R 6 102	R 6 468
6.11.3	Sedgefield OH Line Capital Contribution		R 108	R 114	R 121	R 128
6.12 LOAD CONTROL UNIT (GEYSER RELAY)						
	A fixed charge payable by consumers who elect to pay the fixed charge in order not to have a load control relay (geyser relay) installed on their premises. This tariff is not available to NEW CONSUMERS or CHANGE of CONSUMERS.	Per geyser per month	R 350	R 373	R 395	R 419
6.13 RELOCATION OF PREPAID METERS/RELAY BOARDS						
	A fixed charge payable by consumers (only applicable to the electrification projects) who elect to have the pre paid meter and ready boards installed in their informal dwelling and after formal dwelling is build requests to be relocated to formal house.	per erf	R 400	R 400	R 424	R 449
6.14 SHADING OF STREETLIGHTS						
6.14.1	Only streetlights on the same side of the road of applicant will be considered. At the discretion of the Electrotechnical Engineer.	per pole	R 530	R 530	R 562	R 596
6.15 TAMPERING WITH METERS						
6.15.1	A service charge for the first incident of a meter tampering will be billed to the customer who benefited from the tampering.	per incident	R 1 693	R 1 803	R 1 911	R 2 026
6.15.2	A service charge for the second incident of a meter tampering will be billed to the customer who benefited from the tampering.	per incident	R 2 509	R 2 672	R 2 832	R 3 002
6.15.3	A service charge for the third incident of a meter tampering will be billed to the customer who benefited from the tampering.	per incident	R 3 340	R 3 556	R 3 769	R 3 996
6.15.4	After the 4th tamper the meter shall be removed and a new connection fee shall be payable before supply is re-instated.					
6.16 SURCHARGE: INACCESSIBILITY TO ELECTRICITY METERS						
6.16.1	Customers will be notified in writing whenever a water meter has for whatever reason become inaccessible. Consumers will have 14 days from the date of notification to arrange for a reading to be taken.					
6.16.2	A surcharge will thereafter be levied if no response is received on or before the notice period has expired.	per incident	R 380	R 380	R 403	R 427
6.17 MISCELLANEOUS FEES						
6.17.1	Labour Rate		R 114	R 137	R 145	R 154
6.17.2	Knsyna Travelling Rate (± 40km)		R 137	R 194	R 205	R 218
6.17.3	Sedgefield Travelling Rate (± 10km)		R 35	R 57	R 60	R 64
6.17.4	Administration fee Percentage of Total Account Excluding VAT		15%	15%	15%	15%
6.18 ADDITIONAL INFO						
6.18.1	Quotations to be requested for the following services:- Additional Prepaid Meter Installations Service Connections for Sparrebosch, Thesen Island, Kanonkop, Estuary Heights, The Woods					

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
7 SUNDRY SERVICES						
7.1 HOUSING ADMINISTRATION CHARGES						
7.1.1	In respect of tenants in housing letting schemes & housing loan borrowers	per month	R 23	R 25	R 27	
7.2 COPIES OF DOCUMENTS & PLANS						
7.2.1 In respect of documents and plans which are not obtainable elsewhere and which may not be removed from the Municipal offices :-						
7.2.1.1	Per copy smaller than 0.5sq m	per copy	R 80	R 86	R 92	R 98.90
7.2.1.2	Per copy exceeding 0.5sq m in size or part thereof	per copy	R 100	R 108	R 116	R 124.70
7.2.1.3	Per copy A4	per copy	R 10	R 11	R 12	R 12.90
7.2.1.4	Per copy A3	per copy	R 12	R 13	R 14	R 15.05
7.2.1.5	Duplicate Accounts	per copy	R 10	R 11	R 12	R 12.90
7.2.1.6	Size A0	per copy	R 155	R 167	R 180	R 193.50
7.2.1.7	Size A1	per copy	R 100	R 108	R 116	R 124.70
7.2.2 Photo Copies and Faxes						
7.2.2.1	Photo Copy	per copy	R 1.10	R 1.20	R 1.30	R 1.40
7.2.2.2	Local Fax per Page	per page	R 12	R 13	R 14	R 15.05
7.2.2.3	National Fax per Page	per page	R 16	R 17	R 18	R 19.35
7.2.2.4	Fax Receiving	per page	R 10	R 11	R 12	R 12.90
7.2.2a	Tariffs are applicable to the public, and staff members (private correspondence).					
7.2.3 GIS Maps (Black & White)						
7.2.3.1	A0	per copy	R 155	R 167	R 180	R 193.50
7.2.3.2	A1	per copy	R 100	R 108	R 116	R 124.70
7.2.3.3	A2	per copy	R 50	R 54	R 58	R 62.35
7.2.3.4	A3	per copy	R 25	R 27	R 29	R 31.18
7.2.3.5	A4	per copy	R 20	R 22	R 24	R 25.80
7.2.4 GIS Maps (Colour)						
7.2.4.1	A0	per copy	R 300	R 323	R 347	R 373.03
7.2.4.2	A1	per copy	R 200	R 215	R 231	R 248.33
7.2.4.3	A2	per copy	R 100	R 108	R 116	R 124.70
7.2.4.4	A3	per copy	R 50	R 54	R 58	R 62.35
7.2.4.5	A4	per copy	R 35	R 38	R 41	R 44.08
7.2.4.6	Aerials	per cd	R 2 290	R 2 462	R 2 647	R 2 845.53
7.3 VACANT ERVEN						
7.3.1	Plot Clearing (Overgrown erven)		Cost + 25%	Cost + 25%	Cost + 25%	
7.4 ADMINISTRATION CHARGES						
7.4.1	Jobbing and Works	per job	15%	16%	17%	R 0.19
7.4.2	Departmental Charges - Rate Fund	per dept	8%	8%	9%	R 0.09
7.4.3	Departmental Charges - Trading Services	per dept	10%	11%	12%	R 0.12
7.4.4	Departmental Charges - Capital Works	per dept	5%	5%	6%	R 0.06
7.5 VOTERS ROLL						
7.5.1	Copy of voters roll	per ward	R 300	R 323	R 347	R 373.03
7.6 POSTER DEPOSITS AND FEES						
7.6.1	Refundable deposit to be lodged for erection of posters	Deposit	R 1 950	R 2 096	R 2 253	R 2 421.98
7.6.2	Refundable deposit to be lodged for erection of banners	Deposit	R 675	R 726	R 780	R 838.50
7.6.3	Posters and Banners to be removed within 24 hours after the event	Fine Per Event				
7.6.3.1	Release fee for posters		R 2 150	R 2 311	R 2 484	R 2 670.30
7.6.3.2	Release fee for banners		R 710	R 763	R 820	R 881.50
7.7 HIRING OUT LOUD HAILER						
7.7.1	Loudhailer - deposit fee	per occasion	R 130	R 140	R 151	R 162.33
7.7.2	Loudhailer - hire fee	per occasion	R 140	R 151	R 162	R 174.15
7.8 FURNISHING OF INFORMATION TO THE PUBLIC :-						
7.8.1 The furnishing of information to the public or residents shall be subject to the provisions of the Access To Information Act.						
7.8.1.1 Any person applying to the Council for information from any records kept by the Council, will be furnished with such information upon payment of the fees prescribed in the schedule here below, provided that if such person is the owner of a property in respect of which the information is applied for, he shall be exempted						

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
7 SUNDRY SERVICES						
7.8.1.2 Schedule						
7.8.1.2a	In respect of the search of any index to any account not in a service register	per property	R 85	R 91	R 98	R 105.35
7.8.1.2b	In respect of the search of any index to an account in a service (water, sanitation, sewerage, miscellaneous debts, etc.)	per property	R 60	R 65	R 70	R 75.25
7.8.1.2c	For the inspection of any deed, document or diagram or any details relating thereto	per property	R 100	R 108	R 116	R 124.70
7.8.1.2d	For the supply of any certificate of valuation or of the outstanding charges against the property, including Rates Clearance Certificate.					
(i)	Electronic Rates Clearances	per erf	new	R 181.00	R 194.00	R 209.00
(ii)	Manual Rates Clearances	per erf	R 280	R 301.00	R 324.00	R 348.30
7.8.1.2e	In respect of any search for information where a fee for such search has not been prescribed by 7.8.1.2a, 7.8.1.2b or 7.8.1.2c above :-					
7.8.1.2f	For every hour or portion thereof	per search	R 300	R 323	R 347	R 373.03
7.8.1.2g	Completion of questionnaires	per page	R 300	R 323	R 347	R 373.03
7.8.1.2h	Copy of Budget	Print- out	R 701	R 754	R 811	R 871.83
7.9 INFORMATION REGARDING REGISTERED PROPERTY OWNERS						
7.9.1	Erf Numbers, Addresses etc. - Print-out	Per Page	R 1.00	R 1.15	R 1.20	R 1.29
	Subject to minimum	Minimum	R 300	R 323	R 347	R 373.03
7.9.2	Erf Numbers, Addresses etc. - Print-out					
7.9.2.1	Full report for all areas	Per Report	R 3 760	R 4 042	R 4 345	R 4 670.88
7.9.2.2	Report of Knysna only	Per Report	R 2 500	R 2 688	R 2 890	R 3 106.75
7.9.4	Erf Numbers, Addresses etc. - Electronic Media	Per disk	R 2 290	R 2 462	R 2 647	R 2 845.53
7.9.5	Sales Listings	per year	R 1 090	R 1 172	R 1 260	R 1 354.50
7.10 ELECTRICAL DATA LOGGER						
7.10.1	Installation And Report Fee	per installation	R 715	R 769	R 827	R 889.03
7.10.2	Hire Fee	per day	R 475	R 511	R 549	R 590.18
7.11 SWIMMING POOL BACKWASH						
7.11.1	Where it is approved or requested that an owner may connect the pool backwash to the sewer system [Cnl Resolution 24/8/2000-28]	p.a.	R 355	R 382	R 411	R 441.83
7.12 HIRE OF PLANTS						
R 7.12 Rental of Plants						
7.12.1.1	Rental per plant (43 cm) per day		R 16	R 17	R 18	R 19.35
7.12.1.2	Deposit (for all plants)		R 285	R 306	R 329	R 353.68
7.12.1.3	Delivery (compulsory) for Parks to deliver - 0 - 5km		R 90	R 97	R 104	R 111.80
7.12.1.4	Delivery (compulsory) for Parks to deliver - 5 - 20km (maximum distance is		R 180	R 194	R 209	R 224.68
7.13 INFORMAL TRADERS						
7.13.1	Rental of informal trading store or part thereof	per month	R 108	R 116	R 125	R 134.38

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
8 DEPARTMENTAL						
8.1 KERBS, CHANNELS, FOOTWAYS & VERGES :-						
8.1.1	Kerbs & Channel	per meter	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
8.1.2	Surfaced Footways	per meter	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
8.1.3	Undeveloped Verges	per meter	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
8.1.4	New driveways	per item	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
8.2 DAMAGED KERBS, CHANNELS & FOOTWAYS RECOVERABLE FROM 8.1 :-						
8.2.1	New Kerb laid - per kerb	per kerb	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
8.2.2	Old Kerb reset - per kerb	per kerb	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
8.2.3	New Channel - per channel	per channel	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
8.2.4	Old Channel reset - per channel	per channel	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
8.2.5	New Kerb & Channel	per kerb & channel	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
8.2.6	Old Kerb & Channel	per kerb & channel	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
8.2.7	Repair damage to made-up footways	per m2	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
8.2.8	Repair damage to paved or slabbed footway	per m2	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
8.2.9	Trench reinstatement - Tarred Roads	per m2	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
8.3 ADVERTISING : COUNCIL LICENCE & PERMIT FEES						
8.3.1	Application lease of land	Per Application	R 2 480	R 2 670	R 2 870	R 3 090
8.3.2	Other Signs - Permit Fee on annual renewal	pa	R 165	R 180	R 190	R 200
8.3.3	Way-leave application	pa	R 0	R 0	R 0	R 0
8.4 ROAD CONTRIBUTIONS						
8.4.1	Salt River road contribution		R 4 600	R 4 945	R 5 316	R 5 715
8.4.2	N2 / Old Cape road intersection contribution		R 1 040	R 1 118	R 1 202	R 1 292
8.5 ROAD REINSTATEMENT						
8.5.1	Tarred Roads	per m2	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
8.5.2	Proclaimed Main Roads	per m2	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
8.6 SUNDRY						
8.6.1	Street Crossing	per trench	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
8.6.2	Encroachments	land value per m2 rental	R 260	R 280	R 301	R 323.58
8.7 TAVERN APPLICATIONS : APPLICATION FEE [CM 29/07/1999]						
8.7.1	A non-refundable application fee	per application	R 2 000	R 2 200	R 2 400	R 2 600
8.7.2	Advertising costs (Actual cost)	per application	Cost	Cost	Cost	Cost
8.8 PROCUREMENT: FIXED BIDDING DOCUMENT FEE						
In terms of National Treasury's Supply Chain Management Guide for Accounting Officers, Authorities may decide to charge a non-refundable fee for bidding documents.						
8.8.1	Request For Quotation (RFQ) documents: external disbursement (ie consultant charges for copies) Internal are free	per application	Cost + 15%	Cost + 15%	Cost + 15%	Cost + 15%
8.8.2	Tender Bidding Document	per application Hardcopy	R 415	R 445	R 480	R 516

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
9 CEMETERY						
9.1 BURIAL PLOT (INTERMENT FEES PAYABLE SEPARATELY)						
9.1.1 PURCHASE OF A PLOT FOR IMMEDIATE BURIAL						
9.1.1.1	For the exclusive right of burial in any plot, the charges exclusive of interment fees, shall be :	per plot	R 355	R 382	R 411	R 442
9.1.1.2	Areas where no preparation has been done by the Municipality	per plot	R 355	R 382	R 411	R 442
9.1.1.3	Rheenendal & Karatara	per plot	R 355	R 382	R 411	R 442
9.1.1.4	Sedgefield New Cemetery	per plot	R 355	R 382	R 411	R 442
9.1.2 RESERVATION OF A PLOT						
9.1.2.1	Reservation of a plot for the exclusive right of burial at some future date, exclusive of interment fees due to the shortage of available burial sites:	per plot	R 6 505	R 6 993	R 7 517	R 8 081
9.1.2.2	Rheenendal & Karatara	per plot	R 95	R 102	R 110	R 118
9.1.2.3	Sedgefield New Cemetery	per plot	R 570	R 613	R 659	R 708
9.2 INTERMENT FEES						
9.2.1	The following interment fees shall be payable Monday - Saturday :-					
9.2.1.1	For adults (12 years of age and over)	per burial	R 570	R 613	R 659	R 708
9.2.1.2	For children (under 12 years of age)	per burial	R 460	R 495	R 532	R 572
9.2.1.3	Extra depth: For every additional 30 cm beyond 1.8m	per burial	R 235	R 253	R 272	R 292
9.2.2	Where preparation of the grave is done by a third party, excluding Knysna and Sedgefield Cemeteries	per burial	R 0	R 0	R 0	R 0
9.3 WALL OF REMEMBRANCE						
9.3.1	Per application	Per Application	R 440	R 473	R 508	R 546
9.3.2	Garden of Remembrance	Per Application	R 225	R 242	R 260	R 280
9.3.3	Reservation Wall of Remembrance	Per Application	R 440	R 473	R 508	R 546
9.3.4	Reservation Garden of Remembrance	Per Application	R 215	R 231	R 248	R 267
9.4 INTERMENT SURCHARGE NON-RESIDENTS						
9.4.1	In addition to the charges mentioned in 9.2 and due to the shortage of available burial sites the prescribed fee shall also be payable for the interment of non-residents of the :-					
9.4.1.1	Knysna Municipal Area	per burial	R 6 505	R 6 993	R 7 517	R 8 081
9.5 BURIAL REGISTER INFORMATION/SEARCH FEES						
9.5.1	For a certified extract from the Burial Register	Per Application	R 175	R 190	R 205	R 220
9.5.2	For a certificate of transfer of use of grave plot	Per Application	R 175	R 190	R 205	R 220
9.5.3	For examining register	Per Application	R 175	R 190	R 205	R 220
9.5.4	For exchanging spaces (new title, altering registers, etc.)	Per Application	R 175	R 190	R 205	R 220
9.6 BURIAL REBATES						
9.6.1	The following rebates for the underprivileged be applied, per applicant					
9.6.1.1	Income: R 0 - R 4,200	Per Application	100%	100%	100%	100%
	Income: R 4,201 and over	Per Application	Full cost payable	Full cost payable	Full cost payable	Full cost payable
9.6.1.2	Applications as in 9.6.1.1 above be accompanied by a sworn declaration of income.					
9.7 BURIAL EXHUMATIONS						
9.7.1	Exhumations all plots	2 X Interment Fees (No rebates)	R 1 135	R 1 220	R 1 312	R 1 410

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
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10 FIRE BRIGADE**10.1 ACCIDENTS AND CLEANUPS**

10.1.1 In respect of the provision of fire brigade services to these situations the applicable fees are as follows :-

10.1.1.1 Turn-Out Charges	per callout	R 720	R 775	R 835	R 900
10.1.1.2 Attendance Charge					
10.1.1.2.1 For the first hour	per Fireman	R 415	R 445	R 480	R 515
10.1.1.2.2 For each additional hour	per Fireman	R 350	R 375	R 405	R 435
10.1.1.2.3 For each hour or part thereof for labourers employed at fire	per Labourer	R 270	R 290	R 310	R 335
10.1.1.3 Fire Engine & Water Truck Charges (Km & Pumping Fees)					
10.1.1.3.1 Per water truck	per delivery	R 650	R 700	R 755	R 810
10.1.1.3.2 For each vehicle used in combating the fire	per Km	R 45	R 50	R 55	R 60
10.1.1.3.3 Per hour in respect of pumping water at the scene of the fire	per pump	R 615	R 660	R 710	R 760
10.1.1.4 Equipment & Material Used at the fire					
10.1.1.4.1 Fire Extinguishing Equipment :-					
10.1.1.4.2 Dry Powder & Co2		R 910	R 980	R 1 055	R 1 135
10.1.1.4.3 Foam	per litre	R 260	R 280	R 300	R 325
10.1.1.4.4 Breathing Apparatus	per hour or part hour	R 305	R 330	R 355	R 380
10.1.1.4.5 Portable pump	per hour or part hour	R 305	R 330	R 355	R 380
10.1.1.4.6 Lighting plant	per hour or part hour	R 415	R 445	R 480	R 515
10.1.1.4.7 Cutting torch	per hour or part hour	R 415	R 445	R 480	R 515
10.1.1.4.8 A stand-by charge in respect of firemen	per hour or part hour	R 415	R 445	R 480	R 515
10.1.1.4.9 A stand-by charge in respect of fire engines	per hour or part hour	R 415	R 445	R 480	R 515
10.1.1.4.10 Emergency 10 Ton Rescue Equipment usage	per hour or part hour	R 910	R 980	R 1 055	R 1 135
10.1.1.4.11 For each service motorcar and other subsidiary vehicle	per vehicle	R 200	R 215	R 230	R 250

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
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11 HALLS**11.1 DEPOSIT: MAIN OR SIDE HALL**

11.1.1 Deposit, set out below, is payable with booking and will be forfeited if premises damaged or not left clean :-

11.1.1.1 Rental	Per Occasion	R 370	NO VAT CHARGED R 400	R 430	R 462
11.1.1.2 Where alcohol is to be served or / and sold on the premises the deposit will be:	Per Occasion	R 1 400	R 1 505	R 1 620	R 1 742

11.1.2 The Municipal Manager may determine a lower deposit for deserving applications on merit.

11.1.3 All users of halls, except government, municipality and registered charities must pay the deposit.

11.2 DEPOSIT: MAIN OR SIDE HALL + KITCHEN [Incl Cutlery & Crockery]

11.2.1 Deposit as stipulated in the conditions on application

11.2.1.1 Rental	Per Occasion	R 370	NO VAT CHARGED R 400	R 430	R 462
Where alcohol is to be served or / and sold on the premises the deposit will be:		R 1 400	R 1 505	R 1 620	R 1 742

11.2.2 The Municipal Manager may determine a lower deposit for deserving applications on merit.

11.2.3 Where alcohol is to be served or / and sold on the premises the Deposit will be R1,000.00

11.3 RENTALS: HALL ONLY - General Public & Churches

11.3.1 Rental	Per Occasion	R 175	R 190	R 205	R 220
11.3.2 Registered charities doing charity work	Per Occasion	Free	Free	Free	
11.3.3 Non profit sporting organizations.	Per Year	R 545	R 585	R 630	R 677
11.3.4a Sport Trainers with a income of less than R1000 per month from using the hall	Per Month	R 215	R 230	R 245	R 263
11.3.4b Sport Trainers with a income of between R1001 - R2000 per month from using the hall	Per Month	R 400	R 430	R 460	R 495
11.3.4c Sport Trainers with a income of more than R2001 per month from using the hall	Per Occasion	R 215	R 230	R 245	R 263
11.3.5 Charges for Schools (Normal tariffs for fundraising organisations)	Per Occasion	Free	Free	Free	
11.3.6 Funerals and political parties	Per Hour	R 25	R 27	R 29	R 31
11.3.7 The Municipal Manager may determine a lower rental for deserving applications on merit.					

11.4 RENTALS: HALL ONLY - Amateur Sport For Children

11.4.1 Rental	Per Occasion	R 85	R 90	R 95	R 102
11.4.8 The Municipal Manager may determine a lower rental for deserving applications on merit.					

11.5 RENTALS: HALL ONLY - Amateur Sport, & Welfare Organisation's

11.5.1 Rental	Per Occasion	R 130	R 140	R 150	R 161
11.5.9 The Municipal Manager may determine a lower rental for deserving applications on merit.					

11.6 RENTALS: KITCHEN

11.6.1. Rental	Per Occasion	R 175	R 190	R 205	R 220
11.6.4 The Municipal Manager may determine a lower rental for deserving applications on merit.					

11.7 RENTAL: ACTIVITY ROOM

11.7.1 Rental	Per Occasion	R 120	R 130	R 140	R 151
11.7.2 Libraries					
Max 4 hours - morning, afternoon or evening)	Per Occasion	R 120	R 130	R 140	R 151
For more than 4 hours	Per Hour	R 40	R 45	R 50	R 54
Additional charge for use of Kitchen	Per Occasion	R 110	R 120	R 130	R 140
11.7.6 The Municipal Manager may determine a lower rental for deserving applications on merit.					

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
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11 HALLS**11.8 BRENTON ON SEA TOWN HALL**

11.8.1 Rental	Per Occasion	R 750	R 805	R 865	R 930
11.8.2 Deposit	Per Occasion	R 1 610	R 1 730	R 1 860	R 2 000
11.8.3 Registered charities doing charity work	Per Occasion Free		Free	Free	
11.8.4 Non profit sporting organizations	Per Year	R 540	R 580	R 625	R 672
11.8.4 a Sport Trainers with a income of less than R1000 per month from using the hall	Per Month	R 210	R 225	R 240	R 258
11.8.4 b Sport Trainers with a income of between R1001 - R2000 per month from using the hall	Per Month	R 400	R 430	R 460	R 495
11.8.4 c Sport Trainers with a income of more tan R2001 per month from using the hall	Per Occasion	R 210	R 225	R 240	R 258
11.8.5 Charges for Schools (Normal tariffs for fundraising organizations)	Per Occasion Free		Free	Free	
11.8.6 Funerals, political parties and religious organizations	Per Hour	R 25	R 25	R 25	R 27
11.8.7 The Municipal Manager may determine a lower rental for deserving applications on merit.					

11.9 BRENTON ON SEA SIDE HALL

11.9.1 Rental	Per Occasion	R 110	R 116	R 125	R 134
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11.10 BRENTON ON SEA SIDE HALL AND KITCHEN

11.10.1 Rental	Per Occasion	R 330	R 355	R 380	R 409
11.10.2 Use of kitchen	Per Occasion	R 160	R 170	R 185	R 199

11.11 LOERIEPARK CLUBHOUSE

11.11.1 Deposit	Per Occasion	R 370	R 400	R 430	R 462
11.11.2 Where alcohol is to be served and/or sold on the premises the deposit will be	Per Occasion	R 1 400	R 1 505	R 1 620	R 1 742
11.11.3 Rental	Per Occasion	R 175	R 200	R 216	R 232

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
12 LIBRARY						
12.1 MEMBERSHIP FEES						
12.1.1	Members from outside Municipal area	per member	R 200	R 215	R 231	R 248
12.1.2	Deposit : Members from outside Municipal area : Magazine	per member	R 80	R 86	R 92	R 99
	Deposit : Members from outside Municipal area : Book	per member	R 80	R 86	R 92	R 99
	For all books deemed at risk of being lost, or costing more to replace the full replacement value is requested as a deposit.	Replacement Value		Replacement Value	Replacement Value	Replacement Value
12.2 FINES						
12.2.1	For the first week (from the 2nd day - 1st day fine free). The fines accumulated by R0.10c per item per day after the first R0.80c	Per day	R 0.80	R 0.80	R 1.00	R 1.08
12.2.3	For second week (per item - an additional R0.50c per day up to a maximum of R10.00.	Per day	R 0.50	R 0.50	R 0.60	R 0.00
	System bills up to a maximum of ten rands (R10,00) after which the book will be deemed lost. The full price of the book is payable.	Purchase price of item		Purchase price of item	Purchase price of item	Purchase price of item
12.3 RENTAL: ACTIVITY ROOM						
	<u>Activity Hall:</u>					
	Kitchen	Per occasion	R 110	R 118	R 127	R 137
	Hall	Per occasion	R 130	R 140	R 150	R 161
	Political parties meetings - week days excluding Friday evening (no deposit charged)	Per Hour	R 25	R 27	R 29	R 31
12.4 PRINTING						
	Printing from public computers	Per page	R 1.00	R 1.00	R 1.50	R 1.70
12.5 INTERNET USAGE						
	Usage of internet after 1st half hour	each 30 min	R 10.00	R 10.00	R 11.00	R 12.00

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% Vat Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
13 TRAFFIC SERVICES						
13.1 <u>SERVING OF SUMMONSES</u>						
13.1.1	Summonses served personally or not	NO VAT CHARGED per document served	R 70	R 75	R 80	R 86
13.2 <u>ABANDONED TROLLEYS ON ROAD</u>						
13.2.1	Removal of supermarket trolleys from where it is found to a place of storage	per trolley	R 100	R 105	R 115	R 124
13.2.2	Storage of Trolleys	per trolley, per day	R 20	R 22	R 25	R 27
13.3 <u>REMOVAL OF VEHICLES</u>						
13.3.1	Tow-in fee	Cost +25%		Cost +25%	Cost +25%	Cost +25%
13.3.4	Storage of Vehicle	per day or part	R 160	R 170	R 185	R 199
13.3.5	Vehicle Escort Fee	per Km	R 50	R 55	R 60	R 65
13.4 <u>REMOVAL OF ANIMALS (Pound Fees)</u>						
13.4.1	Transport Fee	Cost +25%		Cost +25%	Cost +25%	Cost +25%
13.4.2	Pound fees	per animal / day	R 180	R 195	R 210	R 226
13.4.3	Transporting Costs	per animal per Km	R 30	R 30	R 32	R 34
13.4	Administration fee	per animal	R 270	R 290	R 312	R 335

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
14 CARAVAN & CAMPING SITES						
14.1	<u>High Season per day [DECEMBER, JANUARY AND SCHOOL HOLIDAYS]</u>					
14.1.1	Site fee for 2	per day	R 330	R 355	R 382	R 411
14.1.5	Pensioners	per day	R 165	R 177	R 190	R 204
14.1.2	Per extra person (Adult)	per day	R 99	R 106	R 114	R 123
14.1.3	Per extra person (Child)	per day	R 55	R 59	R 63	R 68
14.1.4	Extra cars, boats or trailers	per day	R 33	R 35	R 38	R 41
14.1.6	Caravan Groups (Adults)	per person	R 50	R 54	R 58	R 62
14.1.7	Caravan Groups (Children)	per person	R 10	R 11	R 12	R 13
14.1.8	Day Tariff (Use of braai facilities)	per person	R 50	R 54	R 58	R 62
	Booking to be paid in full 21 days before arrival.					
	Arrival time is strictly between 13:00 – 17:00 and departure time no later than 10:00am.					
	Only ONE car allowed per site.					
14.2	<u>Low Season per day [REMAINDER OF THE YEAR]</u>					
14.2.1	Site fee for 2	per day	R 182	R 196	R 211	R 227
14.2.2	Per extra person (Adult)	per day	R 73	R 78	R 84	R 90
14.2.3	Per extra person (Child)	per day	R 39	R 42	R 45	R 48
14.2.4	Electricity	phased out	R 0	R 0	R 0	R 0
14.2.5	Extra cars, boats or trailers	per day	R 33	R 35	R 38	R 41
14.2.6	Pensioners	per day	R 110	R 118	R 127	R 137
14.2.7	Caravan Groups (Adults)	per person	R 30	R 32	R 34	R 37
	Booking to be paid in full 21 days before arrival.					
	Arrival time is strictly between 13:00 – 17:00 and departure time no later than 10:00am.					
	Only ONE car allowed per site.					
14.3	<u>Visitors</u>		R 24	R 26	R 28	R 30
14.4	<u>Deposits</u>					
	50% Deposit on confirmation of booking. Pls fax confirmation to 044 3026554					
	Deposits are not refundable on cancellation.					
	!! STRICTLY NO DOGS ALLOWED!!					

TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
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15 PLANNING & DEVELOPMENT**15 BUILDING PLAN FEES :-****15.1****15.1.1 NEW BUILDING, ADDITIONS AND MAJOR ALTERATIONS TO EXISTING BUILDINGS**

* gfa = gross floor area

Where gfa (after additions) up to 50m2	Per m2	R 0	R 0	R 0	R 0
Where gfa (after addition) from 51m2 to 100m2	Per m2	R 8	R 8	R 8	R 9
Where gfa (after addition) from 101m2 to 200m2	Per m2	R 13	R 14	R 15	R 16
Where gfa (after addition) from 201m2 to 400m2	Per m2	R 19	R 20	R 22	R 24
Where gfa (after addition) from 401m2 to 700m2	Per m2	R 25	R 26	R 28	R 30
Where gfa (after addition) from 701m2 to 1000m2	Per m2	R 31	R 33	R 35	R 38
Where gfa (after addition) from 1001m2	Per m2	R 37	R 38	R 41	R 44

15.1.2 ALTERATIONS TO EXISTING BUILDINGS

Where total gfa up to 50m2	Per application	R 0	R 0	R 0	R 0
Where total gfa from 51m2 to 100m2	Per application	R 71	R 75	R 80	R 86
Where total gfa from 101m2 to 200m2	Per application	R 260	R 273	R 294	R 316
Where total gfa from 201m2 to 400m2	Per application	R 568	R 596	R 641	R 689
Where total gfa from 401m2 to 700m2	Per application	R 993	R 1 043	R 1 121	R 1 205
Where total gfa from 701m2 to 1000m2	Per application	R 1 537	R 1 614	R 1 735	R 1 865
Where total gfa from 1001m2	Per application	R 2 200	R 2 309	R 2 483	R 2 669

15.1.3 BUILDING PLANS FOR NON SINGLE RESIDENTIAL BUILDINGS

New Buildings, Additions and Major Alterations					
All other Residential Zones	Per m2	R 18	R 19	R 21	R 22
Business Zones (including resort)	Per m2	R 22	R 23	R 24	R 26
Industrial Zone	Per m2	R 22	R 23	R 24	R 26
Agricultural Zone (Residential and Other Buildings)	Per m2	R 22	R 23	R 24	R 26
Agricultural Zone (Buildings certified by DOA as bona fide farm buildings)	Per m2	R 7	R 7	R 8	R 9
Other Zones	Per m2	R 18	R 19	R 21	R 22
All other buildings in all zones except single residential	Per application	R 591	R 621	R 667	R 717

15.2 OTHER PLAN AND INSPECTION FEES

15.2.1 Fences & Walls	per m ²	R 7	R 7	R 7	R 8
15.2.2 Temporary Structures	p.a.	R 556	R 584	R 627	R 674
15.2.3 Re-Inspection Fees (Payable prior to inspection)	Per Application	R 650	R 683	R 734	R 789
15.2.4 Unauthorized building, Plan fee payable	per plan	Plan Fee + 600%			
15.2.5 Unauthorized building, worked stopped on instruction	per plan	x% of plan fee +			
15.2.6 If within the Urban Conservation Area in Addition to 8.3.3.4	additional per plan	200% of Plan fee			
15.2.7 If within the Urban Conservation Area in Addition to 8.3.3.5		x% of 200% of fee			
15.2.8 If building occupied prior to receiving Occupation Certificate		Plan Fee + 200%			
15.2.9 Demolition certificate		R 591	R 621	R 667	R 717
15.2.10 Conditional or Temporary Occupational Certificate	Per Application	R 3 225	R 3 386	R 3 640	R 3 913
15.2.11 Provisional Authorisation in terms of Section 7(6) of the	Per Application	R 5 913	R 6 208	R 6 674	R 7 174

15.3 BUILDING AND SERVICES DEPOSIT**15.3.1 SERVICE AND BUILDING DEPOSIT**

To be refunded on the satisfactory completion of all building operations, issuing of completion certificate and reinstatement of any of Council's property and services.

NO VAT CHARGED

15.3.1.1 Single Residential	per street frontage	R 0	R 0	R 0	R 0
15.3.1.2 Business & Other Properties	per street frontage	R 0	R 0	R 0	R 0
15.3.1.3 Single res (SR) Where total gfa <51m2	Per application	R 0	R 0	R 0	R 0
15.3.1.4 SR Where total gfa >50m2 and <100m2	Per application	R 532	R 572	R 615	R 661
15.3.1.5 SR Where total gfa >100m2 and <200m2	Per application	R 1 951	R 2 097	R 2 255	R 2 424
15.3.1.6 SR Where total gfa >200m2 and <400m2	Per application	R 4 257	R 4 576	R 4 919	R 5 288
15.3.1.7 SR Where total gfa >400m2 and <700m2	Per application	R 7 450	R 8 009	R 8 609	R 9 255
15.3.1.8 SR Where total gfa >700m2 and <1000m2	Per application	R 11 529	R 12 394	R 13 323	R 14 322
15.3.1.9 SR Where total gfa >1000m2	Per application	R 16 496	R 17 733	R 19 063	R 20 493
15.3.1.10 All other Zones	Per application	R 7 450	R 8 009	R 8 609	R 9 255

15.3.2 HOARDING RENTALHoarding Rental of Parking, Roadways or Pavements, subject to below:
Any area less than 10m2 and / or portion of a month shall be charged fully as a whole.

per 10m2 per	R 207	R 217	R 234	R 251
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15.3.3 MAINTENANCE OF BUILDING SITE

Cleaning and clearing of Building Site	Cost + 25%	Cost + 25%	Cost + 25%	Cost + 25%
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TARIFFS, CHARGES AND FEES FOR 2013 / 2014

Item	Details	Frequency/ Measure/ Occasion	Tariff 2012/13 (14% VAT Incl)	Tariff 2013/14 (14% VAT Incl)	Tariff 2014/15 (14% VAT Incl)	Tariff 2015/16 (14% VAT Incl)
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15 PLANNING & DEVELOPMENT**15.4 TOWN PLANNING****15.4.1 LAND USE PLANNING ORDINANCE, 1985 (Ordinance 15/1985)****15.4.1.1 Consent Application**

Application for consent use (Second dwelling Unit, Place of Entertainment, Professional Use, etc)

R 1 656

R 1 739

R 1 869

R 2 009

15.4.1.2 Application for departure from zoning scheme regulations of Fences and Fencing By-Law

In terms of S15 (1)a (Zoning Condition Departure) pertaining to:

(i) Erf smaller than 250m²

R 0

R 0

R 0

R 0

(ii) Erf between 250m² and 500m²

R 627

R 658

R 708

R 761

(iii) Erf greater than 500m²

R 1 253

R 1 316

R 1 414

R 1 520

15.4.1.3 Temporary use Departure (in terms of S15(1)(b) pertaining to:

(i) Houseshops, Mobiles, etc

R 166

R 174

R 187

R 201

(ii) All other users (including taverns)

R 2 602

R 2 732

R 2 937

R 3 157

15.4.1.4 Subdivision Application

To a maximum of [equivalent to 12 portions

R 4 706

R 4 941

R 5 312

R 5 710

15.4.1.5 Application for Contravention Levy

Application for contravention levy

R 2 956

The amount that would have been payable for the relevant application in the absence of a contravention

15.4.1.6 Rezoning Application

R 0

R 0

R 0

R 0

(i) To a residential zone: less than 2 000m²

R 1 596

R 1 676

R 1 801

R 1 937

(ii) To a residential zone: 2 000m² to 10 000m²

R 2 897

R 3 042

R 3 270

R 3 515

(iii) To a residential zone: more than 10 000m²

R 5 203

R 5 463

R 5 873

R 6 313

(iv) To a commercial zone: less than 2 000m²

R 2 365

R 2 483

R 2 669

R 2 870

(v) To a commercial zone: 2 000m² to 10 000m²

R 4 730

R 4 967

R 5 339

R 5 739

(vi) To a commercial zone: more than 10 000m²

R 7 095

R 7 450

R 8 008

R 8 609

(vii) To any other land use

R 2 365

R 2 483

R 2 669

R 2 870

15.4.1.7 Amendment of Condition of Approval (S43 (2) of Ord. 15 of 1985)

R 1 301

R 1 366

R 1 469

R 1 579

15.4.1.8 Approval of Architectural Design Manual, Homeowners Constitution, Environmental Management Plan, or Site Development Plan.

R 1 301

R 1 366

R 1 469

R 1 579

15.4.1.9 Application in terms of the Removal of restrictions Act (No. 84 of 1967)

R 1 833

R 1 925

R 2 069

R 2 224

15.4.1.10 Cancellation / Amendment of general plan

R 1 183

R 1 242

R 1 335

R 1 435

15.4.1.11 Copies

Search Fees

per erf

R 24

R 25

R 27

R 29

Knysna Town Planning Map Book

per book

R 591

R 621

R 667

R 717

Diagrams

per diagram

R 24

R 25

R 27

R 29

Town Planning / Scheme regulations

per set

R 591

R 621

R 667

R 717

Zoning certificate

per certificate

R 177

R 186

R 200

R 215

15.4.1.12 Applications for Permits in terms of (OSCAER) Outeniqua Sensitive Coastal Area Extension Regulations R1528 of 27 November 1998

R 1 301

R 1 366

R 1 469

R 1 579

15.5 OUTDOOR ADVERTISING AND SIGNAGE**15.5.1 Deposit**NO VAT
CHARGED

15.5.1.1 Refundable deposit - Charitable Institutions

R 0

R 0

R 0

R 0

15.5.1.2 Refundable deposit - Commercial Enterprises

R 0

R 0

R 0

R 0

15.5.2 Application Fees

VAT Incl

15.5.2.1 Per square metre or part thereof for the first square metre

R 367

R 385

R 414

R 445

15.5.2.2 Per square metre or part thereof up to 8 square metres (1-8 square metre)

R 426

R 447

R 481

R 517

15.5.2.3 Per square metre or part thereof there above (more than 8 square metre)

R 1 301

R 1 366

R 1 469

R 1 579

15.5.2.4 Extension of rezoning/subdivision/departure approval

new

R 1 210

R 1 271

R 1 366

R 1 468

15.5.3 Variances

VAT Incl

15.5.3.1 Prescribed variation application fee

R 981

R 1 030

R 1 107

R 1 190

15.5.3.2 Per square metre or part thereof for the first square metre

R 1 301

R 1 366

R 1 469

R 1 579

15.5.3.3 Per square metre or part thereof up to 8 square metres (1-8 square metre)

R 4 316

R 4 532

R 4 872

R 5 237

15.5.3.4 Per square metre or part thereof there above (more than 8 square metre)

15.5.4 PenaltiesNO VAT
CHARGED

15.5.4.1 Fines [or 21 days imprisonment, or both]

R 13 008

R 13 658

R 14 682

R 15 783

15.5.4.2 Every day such offence continues after written notice has been issued

R 650

R 683

R 734

R 789

15.5.4.3 For second and subsequent offences, a maximum fine [or 28 days imprisonment, or both]

R 26 015

R 27 316

R 29 364

R 31 567

15.5.4.4 To be revised by the Chief Magistrate from time to time